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**MAHARSHI DAYANAND SARASWATI
UNIVERSITY, AJMER**

**BUDGET, FINANCIAL
AND
ACCOUNTS
RULES**

1997

- 1 -

MAHARSHI DAYANAND SARASWATI UNIVERSITY, AJMER
(Budget, Financial and Accounts) Rules 1997

In pursuance of sections 22(g), 34, 35 of the University of Ajmer Act, 1987, read with para 7(8)(a)(c)(f)(j)(k) & (l) of the Statute of the University issued under section 21 of the Act as contained in the Scheduled to the Act, the following rules are made namely :-

1. Short Title and Commencement

1. These Rules may be called MAHARSHI DAYANAND SARASWATI UNIVERSITY AJMER Budget, Financial and Accounts Rules, 1997.
2. These shall come into force from 1st 1997.

CHAPTER - I

2. DEFINITIONS

In these rules, unless the context otherwise requires :-

- (a) 'Act' means "The MDS University Act, 1987".
- (b) 'Accountant General' means the Accountant General, Rajasthan.
- (c) 'Affiliated College' means an educational institution admitted to the privileges of the University.
- (d) 'Board' means the Board of Management of the University as constituted under Section 11 of the Act.
- (e) 'Bank' means any bank in which the funds of the University are kept with the approval of the Competent Authority.
- (f) 'Competent authority' means the Board of Management/Vice-Chancellor or such authority to which the powers may be delegated by the Board of Management.
- (g) 'Appropriation' means the amount authorised for expenditure under a specific unit of appropriation.
- (h) 'Comptroller' means Comptroller of the University.
- (i) 'Controlling Officer' means a head of the Office or other Officer who is entrusted with the responsibility of controlling expenditure and/or the collection of revenue of the UNIVERSITY.
- (j) "Estimating Officer" means an Officer who is primarily responsible for preparing the estimates of receipts and

expenditure.

- (k) "Finance Committee" means the Finance Committee of the University as specified in Section 37 of the Act.
- (l) "Financial Year" means the year commencing from 1st April and ending on 31st March.
- (m) "General Fund" means fund as defined in section 35 (1) of the Act.
- (n) "Foundation Fund" means fund as defined in section 35(2) of the Act.
- (o) "Government" means the Government of the State of Rajasthan.
- (p) "Head of Office" means any employee, teacher or an officer specified by or declared under section 18 of the Act or as they may be authorised by the Vice-Chancellor of the University under these rules, to issue sanction, sign bills and other accounts, draw funds, incur expenditure and issue cheques, make payments to the extent specified in the powers delegated to him under these rules. The term shall also include Vice-Chancellor where he himself discharges such functions.
- (q) "Non-Recurring Expenditure" means expenditure other than recurring expenditure which is sanctioned for a limited period as a lump sum charge to procure generally articles of a permanent nature.
- (r) "Re-appropriation" means the transfer by a Competent Authority of a sum of money from one unit of appropriation to another to meet specific expenditure under another unit.
- (s) "Recurring expenditure" means expenditure which involves a liability beyond the financial year at regular intervals in which it is originally sanctioned and is generally termed as revenue expenditure.
- (t) "Token Estimate" means estimates on a scheme details of which are yet to be finalised.
- (u) "Unassigned Grant" means assistance given by the University Grants Commission for the objects under certain conditions as mentioned in their guidelines issued from time to time.
- (v) "University" means the University of Ajmer established by and under the Act.

3. The Vice-Chancellor may declare any employee, teacher,

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officer specified under section 18 of the Act, as the Head of an office for the purpose of these rules. The Vice-Chancellor may also specify particular purpose and limit his duties to the extent as may be mentioned in the order declaring him as such.

4. APPLICABILITY OF GENERAL FINANCIAL & ACCOUNTS RULES OF GOVERNMENT OF RAJASTHAN :

In cases where these rules do not find specific mention in respect of any financial matter or procedure, the general principles contained in the Part I of General Financial & Accounts Rules of Government of Rajasthan shall generally be followed unless otherwise directed by the Vice-Chancellor who will report to the Board of Management about such directions issued.

5. REMOVAL OF DOUBTS AND DELEGATIONS

- i. Where a doubt arises as to the interpretation of any of the provisions of these rules, the matter shall be referred to the Board of Management for decision.
- ii. Delegations - Delegations of Financial Powers have been prescribed in Append.1 attached to these Rules.

CHAPTER = 2

BUDGET ESTIMATES

6. MEANING

Budget is a statement of the estimated receipts and expenditure of the University for any Financial Year which is presented to the Board of Management.

7. PRINCIPLES OF BUDGETING

The estimates of Receipts and Expenditure should be as close and as accurate as possible and shall be such amount as can be received or expended in the year. The estimates should be submitted strictly on the dates fixed.

8. CLASSIFICATION OF ACCOUNTS AND GENERAL STRUCTURE

The Budget Estimates shall be divided into two divisions, namely :-

- i. Revenue Division, consisting of receipts derived from own resources as internal resources and grants and donations as external resources; as well as expenditure therefrom on various objects of recurring or non-recurring nature.
- ii. Capital Division, consisting of receipts of capital nature like borrowings, sale of fixed assets and such expenditure on fixed assets as is usually met from grants received under the State Plan and from other authorities like University Grants Commission, etc. or from borrowed funds.

9. BASIS OF CLASSIFICATION OF ACCOUNTS

The basis of classification of the transactions in the accounts shall have close reference to the programme, activity of the University and object of Receipts or Expenditure.

10. Classification of Accounts shall comprise of major and Subhead only. Major head would mean a programme/activity whereas subhead would mean an object of expenditure which would be a Unit of appropriation also.

11. CODIFICATION OF HEADS OF ACCOUNT

Revenue & Capital Division

Major Heads will be assigned four digit arabic numerical code, whereas sub-heads will be assigned three digit code. The code would commence as under :-

- i. From 0202 and onward for Receipts Major Heads.
- ii. From 2202 and onward for Revenue Expenditure Major Head.
- iii. From 4202 and onward for Capital Expenditure.
- iv. Sub Heads for Receipts shall be assigned 002, 003, 004.
- v. Sub Heads for Recurring Expenditure, 102, 103, 104 and so on.
- vi. Sub Heads for Non-Recurring Expenditure 202, 203, 204 and so on.
- vii. Sub Head for Capital Expenditure 402, 403 and so on.

The coding pattern shall be designed in such a way that in respect of certain sub Heads having a common nomenclature under various major heads, the same standard digit code is adopted as far as possible.

This is illustrated by the following examples :-

a.	<u>Programme Activity</u> (Major Direction & Admn. Head)	<u>Receipts</u> 0202	<u>Revenue Expend.</u> 2202	<u>Capital Expend.</u> 4202
b.	<u>Object of Rect. & Expdt.</u> (Sub-Head)	<u>Receipts</u> 002	<u>Recurring Salaries</u> 102	<u>Land Acquisi.</u> 402
			<u>Non-Recu. Books</u> 202	

LIABILITIES & ASSETS

Funds\Reserve, deposits shall be assigned four digit for Major Heads commencing from 5000, 5001, 5002 and so on and for Sub-Heads from 500, 501 and so on, whereas investment advances, cash\bank balances, shall be assigned four digit for Major Heads commencing from 6000, 6001 and so on and for sub-Heads from 600, 601 and so on. Refunds of income shall be assigned '7000' and will be indicated under each Major\Sub Head.

New Heads can be opened at the time of preparation of Budget Estimates.

12. BUDGET ESTIMATE REVIEW COMMITTEE

There will be a Budget Review Committee for detailed scrutiny of Receipts and Expenditure proposals both for justifications of new programmes\activities and the on-going activities. The Estimating Officer is required to justify not only the new proposals and the funds therefor but also the on-going activities and the funds required for them. Provisions for

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existing programmes will also be required to be justified in the budget rather than adding them in the budget as a matter of routine. The existing programmes will not be treated as immutable but will be examined afresh as to their continued utility and effectiveness, thereby freeing resources for new programmes.

The Committee will identify the objectives, examine various alternatives of achieving these objectives, select the best alternatives through cost benefit and cost effective analysis, priorities objectives and programmes/activity, transfer resources from programmes with low priority to those with higher priority and identify and 'eliminate programmes' which have out-lived their utility. This will help judicious allocation of resources and in deriving the optimum benefits out of the resources thus allocated. The Committee will likewise review the receipts and recommend action to prevent leakages and suggest measures to augment the level of existing receipts. The Budget Review Committee will consist of the following :-

- i. Vice-Chancellor as its Chairman.
- ii. The Estimating Officer of the Programme, Activity concerned.
- iii. The Registrar of the University; and
- iv. The Comptroller.

The Comptroller will act as a Secretary. The report or recommendation of the Committee shall be made available to the Finance Committee to perform the functions as per Section 37 of the Act.

13. BUDGET ESTIMATES OF RECEIPTS & EXPENDITURE

Budget Estimates shall include all programmes/activities of the University whether regular or specially entrusted in a year in performance of its functions as a University.

RECEIPTS

The Estimates of Receipts should show the amounts actual expected to be received during the coming year including grants, contributions and unspent balances on the basis of demand or otherwise or on the average of past three years in case of fluctuating receipts. This should be supplemented by special factors known which may influence the revenue in the current or the coming year. Refunds should also be taken into account.

PAYMENTS

1. Estimates for payments should not be based wholly on current year's estimates. The need for every item must be fully

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- scrutinised and justified before it is included in the estimates. The estimates should provide for what is expected to be actually paid during the year including arrears and any provision for the liabilities which may accrue in future in payments of gratuity, Provident Fund, Pension, etc. to the employees of the University. No item of expenditure should be provided in the estimate which is not covered by sanction either general or specific of the Competent Authority.
2. Estimates for expenditure out of State Plan Grants from Government should contain estimates for continuing or spill over schemes and expenditure on new schemes proposed for the current year strictly in accordance with the restrictions/conditions laid down by the Government.
 3. Provision for non-recurring items should be fully explained in the concerned programme/activity in regard to their need and justification.
 4. Provision for construction and development of the buildings, etc., should be supported by details, activity-wise, total amount sanctioned, amount spent year-wise, works completed, physical progress achieved in percentages, remaining work, amount required for the current year, reasons for delay and date of completion.
 5. Provision of borrowings shall be made only when it is approved by the Board of Management.
 6. Provision for creation of any fund or reserve should be strictly in accordance with its objectives for its creation and its utilisation on the objects fully explain in the relevant rules framed or instructions issued for each fund or reserve by the Vice-Chancellor.
 7. Estimates for sanctioned establishment should be framed on the basis of pay, amount of annual increment due in the year, dearness allowance, interim relief, bonus if any, LEAVE salary and permanent allowances payable to the employees. Probable savings on account of posts remaining unfilled should be kept in view while framing revised estimates. Provision for encashment of leave should be made at 1/24th of the amount provided for pay and dearness allowance only.
 8. Provision for new posts out of non-plan grants received from the Government should be included in the estimates with prior approval of the Government.
 9. Estimates for the grant received from University Grants Commission and others should include development and other activities as provided for in the guidelines issued by them from time to time.

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14. FORM OF BUDGET ESTIMATES

The Budget Estimates shall be prepared in Form FRAU 1. It will be supported by the following schedules :-

- i. Details of posts and other activities approved under grants for State Plan.
- ii. Details of Development Activities proposed under the grant received from University Grants Commission and other agencies.
- iii. Schedule of works expenditure alongwith its activities.
- iv. Schedule showing details of deposits received from supplier\contractor, employees and from others; position of various funds and reserves\investment and advances given to employees, firms and others, imprest amount and Cash\Bank\P.D. Account balances as on 1st April of the year.

15. REVISED ESTIMATES

The Revised Estimates should be framed in the light of the actuals recorded in the current year upto the time of framing estimates; the actuals recorded in the last and the two previous years; re-appropriation ordered; new activities sanctioned and other factors affecting estimates.

The revised estimates should be prepared with great care so that they may approximate as closely as possible to the actuals. The revised estimates are the guide to the estimates of the next year and a basis for supplementary appropriation for the current year. It should, however, be understood that Revised Estimates are in no way a provision for expenditure, and an entry in it carries with it no authority for expenditure of any kind unless approved or authorised by the Board of Management.

16. BUDGET NOTE AND CALENDER

Budget Note

Budget Note Should contain detailed information about the Major Head (Programme\activity) and important Sub-Heads concerning objects of such programme\activity; information about existing and proposed strength of the staff; performance in the past in reference to targets fixed, causes of short fall\variations, corrective measures taken in the year to have better results proposed targets of performance to be achieved in the current year\next year.

Performance Unit in respect of some of the programme\activity may be indicated in the following manner

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- | | | |
|----|---------------------------------------|--|
| 1. | Staff Welfare | Number & Nature of such activities |
| | a. Sports & Cultural activities | |
| | b. Group Insurance | No. of persons covered |
| 2. | Vehicle Pool | No. of Vehicles |
| 3. | Guest House | Number of Visitors |
| 4. | Health Services | No. of Patients treated |
| 5. | Central Library | No. of Books
No. of Visitors |
| 6. | Examinations | No. of Students |
| 7. | Teaching & Research | No. of Students
No. of Research Projects |
| 8. | Training & Extension | No. of Courses, Seminars,
Conferences, Extension
Lectures, thesis, Research
Projects. |
| 9. | Sports Board
Welfare & Counselling | No. of Participants,
festivals and cultural
activities and counselling. |

b. BUDGET CALENDAR

Budget Calendar shall be as follows which should be strictly adhered to :-

- Preparation of Budget Estimates By August 31.
- Submission to the Comptroller By September 15,
- Scrutiny by the Comptroller By October 30,
- Scrutiny of Budget Estimates By November 30.
by the Budget Estimates
Review Committee.
- Examination by the Finance By February 28,
Committee
- Submission to the Board of By March 12,
Management.
- Printing of Budget By March 30,
- Communication and Allotment By March 31,

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of Budget.

In case of any delay, Comptroller will provide on Account budget with the prior approval of the Vice-Chancellor.

17. PROGRESS OF RECEIPTS AND CONTROL OF EXPENDITURE

- i. The Heads of Offices and Controlling Officers are required to pay attention to the collection of receipts in time, for unless revenue flows in steadily it would be impossible to finance expenditure. Arrears should be kept as low as possible and every effort is to be made to collect the revenue as it falls due. It is their duty to ensure that all revenue due is claimed, realised and deposited into Bank in the University Account.
- ii. No expenditure should be incurred until sanction of competent authority has been obtained and no sanction can be given until funds have been arranged for in the Budget Estimates.
- iii. An allotment of funds must be spent only on objects for which it is sanctioned and the expenditure is restricted to the limits of the sanctioned allotment. In cases of lump sum provision/taken estimate for non-recurring or recurring items where details of items have not been shown, expenditure will be incurred only when such details are approved by the Competent Authority.

iv. MONTHLY ACCOUNTS OF RECEIPTS AND EXPENDITURE

The Heads of Offices shall maintain Registers of Receipts and Expenditure for recording therein Receipts and Expenditure strictly in accordance with the sub-heads shown in the budget estimates. An abstract of receipts and expenditure shall be prepared at the end of the month in Form FRAU-2 and sent to the comptroller by 15th of the following month. Causes of any shortfall and likelihood of savings and excesses over appropriations variations in performances \targets shall be fully explained. Proposals for getting additional funds should be sent separately well in time to cover the possible excesses.

- v. All anticipated savings should be surrendered as they occur without waiting till the end of the year, unless they are required to meet expenses under other sub-heads which are definitely fore-seen at that time.
- vi. It is contrary to the interest of University that the money should be spent hastily or in an ill-considered manner merely because it is available or that the lapse of an appropriation should be avoided.

18. REVIEW OF RECEIPTS AND EXPENDITURE

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The Comptroller shall on receipt of monthly abstract of income and expenditure, from Head of Offices as mentioned in Rule 17 including those of figures recorded in his office, compile the figures and submit with a brief note about the special features noticed by him to the Vice-Chancellor each month.

A quarterly review of Receipts & Expenditure shall also be done by the Budget Review Committee as provided in Rule 12 to ascertain the progress of collection of revenue and expenditure in reference to the budget estimates. This will help the Management to take steps well in time to speed up the collections, to review the activities and to utilise savings of a sub-head or to take steps to get approval of additional funds from Board of Management.

A half yearly review shall be done by Finance Committee. The result of quarterly reviews done by the Budget Review Committee as mentioned above should be made available to the Committee for its information.

19. NEW SERVICE\EXPENDITURE AND SUPPLEMENTARY FUNDS

- 1. New Service\Expenditure involving expenditure due to new policy decision and new programme\activity of the University during the year, which is not provided for in the Budget Estimates shall require approval of the Board of Management. In case of emergency, the Vice-Chancellor would be competent to sanction expenditure upto the amount specified in the schedule of delegation subject to report to the Board of Management\Finance Committee in the next meeting.
- 2. Supplementary funds needed for a subhead (including that sub-head where only a token provision has been made) during the year where excess cannot be covered by re-appropriation and expenditure can not be postponed shall be permitted by the Finance Committee pending approval of the Budget by Board of Management. The expenditure on sub-head 'Decretal charges' can be permitted by the Vice-Chancellor on the basis of Court's orders subject to a report to the Board of Management\Finance Committee in the next meeting.

20. RE-APPROPRIATIONS

The Vice-Chancellor shall have powers to sanction re-appropriation of funds from _____ one sub-head to another under one major head or different major heads. Request for re-appropriation shall be put up to the Vice-Chancellor in form FRAU-3. The re-appropriations shall be subject to the following conditions :-

- 1. No part of a provision for specific item, non-recurring items\capital expenditure which is not required for the purpose for which it was included in the estimates shall be

utilised for any other purpose.

- ii. No re-appropriation shall be made from or to sums provided for V.C. Discretionary Fund Expenses.
- iii. No Re-appropriation would be allowed till the estimated savings are certain.
- iv. After diverting funds from a given provision, recoument of funds to that head would not be permissible.
- v. The provision of programme/activity under State Plan shall not be Re-appropriated to Non-Plan.
- vi. The provision of programme/activity made under grants from University Grants Commission or other agencies shall not be Re-appropriated to other programme or activity or vice-versa.
- vii. The provision of contribution to funds or reserve for repayment of borrowings shall not be Re-appropriated to other programmes or activity nor Re-appropriated will be done to increase such contribution.
- viii. No Re-appropriation to augment the provision under sub-heads under State Plan shall be done, without previous consent of the Finance Department.
- ix. No Re-appropriation is permissible between revenue and capital expenditure, to meet expenditure on a new service/expenditure not provided for in the estimate and after the close of financial year.
- x. No Re-appropriation is permissible from Sub-head 'Salaries', 'P.F. Contribution', 'Honorarium/overtime' to any other Sub-head. Re-appropriation would, however, be permissible from the above Sub-head to Similar Sub-Heads provided under other major heads except those of State Plan.

FRAU - 1

ABSTRACT OF BUDGET ESTIMATES - RECEIPTS

	Actuals Rs.	B.E. Rs.	R.E. Rs.	B.E. Rs.
<u>INTERNAL RESOURCES</u>				
Direction & Administration				
Regional Centre				
Sampark Office				
Engineering Services				
Vehicle Pool				
Guest House				
Computer Services				
Health Services				
Central Library				
Interest Earnings				
TOTAL				
Examination - Regular				
Examination - Special				
Teaching & Research (General) (Special)				
High Tech. - Lab.				
Training & Extension				
Sports, Welfare & Youth Health Services				
TOTAL				
<u>EXTERNAL RESOURCES</u>				
"UCG"				

Grant-in-aid

TOTAL

Donations and Contributions

TOTAL

Capital Receipts

TOTAL

GRAND TOTAL

"UCG"

FORMAT OF BUDGET ESTIMATES OF RECEIPTS

	Actuals Rs.	B.E. Rs.	R.E. Rs.	B.E. Rs.
<u>AA-INTERNAL RESOURCES</u>				
<u>Direction & Administration</u>				
Development Fee				
Affiliation Fee				
Enrolment\Eligibility Fee				
Migration Certificate Fee				
Receipts of Lapsed Security Deposit or other Deposits				
Other Receipts				
TOTAL	-----	-----	-----	-----
<u>REGIONAL CENTRE</u>				
Other Receipts				
TOTAL	-----	-----	-----	-----
<u>SAMPARK OFFICE</u>				
Other Receipts				
TOTAL	-----	-----	-----	-----
<u>ENGINEERING SERVICES</u>				
House Rent				
Other Receipts				
TOTAL	-----	-----	-----	-----
<u>VEHICLE EQDL</u>				
Fixed Transportation				
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Recovery for Private Journeys
Sale of Unserviceable Vehicles
Other Receipts

TOTAL -----

GUEST HOUSE

Room Rent
Meals Charges
Service Fee
Other Receipts

TOTAL -----

COMPUTER SERVICES

Other Receipts

TOTAL -----

HEALTH SERVICES

Other Receipts

TOTAL -----

CENTRAL LIBRARY

Photo-copies
University Publication
Membership Fee
Royalty\Registration Fee
from Publishers
Other Receipts

TOTAL -----

INTEREST EARNINGS

Interest on Investment (Savings)
Interest on Investments (Funds)
Interest on Endowment Funds

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Interest on Loans & Advances
 Interest on Investment of Grants
 received from U.G.C.
 Interest on Tour Advances
 Interest on Other Funds

TOTAL

EXAMINATION REGULAR

Examination Fee
 P.H.D.\Examination Fee of
 Diploma\Certificate,thesis etc.
 Supplementary Exam. Fee
 Application Fee
 Registration Fee
 Processing Fee
 Receipts for Postal Charges
 Revaluation Fee
 Fees for copies\advances
 copies of Mark-sheet,Certi-
 ficate, Degree etc.
 Late Fees
 Sale of Exam. Forms.
 Sale of Supplementary Forms
 Sale of Revaluation Forms
 Sale of other forms
 Sale of used answer books
 Other Receipts

TOTAL

EXAMINATION-SPECIAL

(Same as above)

TOTAL

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TEACHING & RESEARCH
(General Faculty)

Registration Fee

Tuition Fee

Sale of Admission
Registration Form

TOTAL

TEACHING & RESEARCH
(Special Faculty)

- Same as Above -

Research Fee

Computer Fee

Other Receipts

TOTAL

HIGH TECH. LAB.

Lab. Fee

Other Receipts

TOTAL

TRAINING & EXTENSION

Registration Fee

Other Receipts

TOTAL

SPORTS, WELFARE & YOUTH
HEALTH SERVICES

Membership Fee

Other Receipts

TOTAL

("Deduct Refunds" under each Sub-Head)

BB - EXTERNAL RESOURCES

Grant-in-Aid

State Non-Plan

State Plan

U.G.C. Dev. Grant

U.G.C. Unassigned Grant

Visiting Professors Grant

Computer Application Grant

Grant from Other Agencies

TOTAL -----

DONATIONS & CONTRIBUTIONS

TOTAL -----

CC - CAPITAL RECEIPTS

Loans\Borrowings

TOTAL -----

GRANT TOTAL -----

EXPLANATORY NOTE

The Head 'Other Receipts' is a Residual Head for recording receipts of miscellaneous and casual nature where the amount involved is insignificant and which cannot be classified to any other Head.

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FRAU = 1

ABSTRACT OF BUDGET ESTIMATES - EXPENDITURE

Actuals	B.E.		R.E.		B.E.	
R.	N.R.	R.	N.R.	R.	N.R.	R.

DIRECTION & ADMINISTRATION

- Regional Centres
- Sampark Office
- Staff Welfare
- Engineering Services
- Vehicle Pool
- Guest House
- Computer Services
- Health Services
- Central Library
- Interest on Borrowings

TOTAL

- Examination - Regular
- Examination - Special
- Teaching & Research
(General Faculty)
- Teaching & Research
(Special Faculty)
- High Tech. Lab.
- Training & Extension
- Sports, Students Welfare &
Counselling
- Contribution to Funds, Reserve
- Capital Expenditure on

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Land & Buildings

Repayment of Borrowings

TOTAL

FORMAT OF BUDGET ESTIMATES OF EXPENDITURE

REVENUE EXPENDITURE

	Actuals Rs.	B.E. Rs.	R.E. Rs.	B.E. Rs.
<u>DIRECTION AND ADMINISTRATION</u>				
Salaries				
P>F> Contribution				
Overtime				
Travel Expenses of Non- Officials & Members				
Travel Expenses of Conference & Seminars				
Medical Charges\wages\conveyance charges, contract services				
Postage Telegrams				
Telephones, Fax & Other Charges				
Electricity & Water Charges				
Uniforms				
Printing				
Stationery				
Repairs & Maintenance of Furniture & Equipments				
Curtain & Furnishings				
Legal Charges				
Land & Building Tax				
Refreshment & Entertainment Expenses				
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Expert & Consultancy Charges
Advertisement & Publicity
Convocation & Annual Function
Insurance Charges
Periodicals & Journals
Crocery & Glasswares
Audit Fee
Bank Charges\Commission
Interest on Overdraft
Decoratal Charges
Expenses on University Guest
V.C.Discretionary Expenses.
Hiring of Vehicles etc.
Subsidies\Grants
Bad Debts
Write-off losses
Depreciation
Other Expenses

TOTAL -----

NON-RECURRING

Books
Furniture & Fixtures
Office Equipments
Electrical\Electronic Equipments
Tele-communication Equipments
Fire Fighting Equipments

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Pictures & Paintings

Other Equipments

Cutlery

TOTAL

REGIONAL CENTRES

Salaries

P.F. Contribution

Travel Expenses

Medical Charges

Conveyance Charges

Wages\Contract Services

Postage & Telegrams

Telephones

Electricity & Water Charges

Uniforms

Rent

Printing & Stationery

Repairs & Maintenance

Land & Building Tax

Periodical & Journals

Other Expenses

TOTAL

NON-RECURRING

Books

Furniture & Fixtures

Office Equipments

Electrical\Electronic
Equipments

"UCG"

Other Equipments

TOTAL -----

SAMPARK OFFICE

(As above)

TOTAL -----

STAFF WELFARE

Contribution to Education
Tour
(Non-Teaching)

Pension Contribution to
Government Staff

Group Insurance

Co-operative Society

Reimbursement of Tution Fee

Sports & Cultural Activities

Subsidies\Grants

Other Expenses

TOTAL -----

NON-RECURRING

Furniture

Musical Instruments

Audio-visual Equipments

TOTAL -----

ENGINEERING SERVICES

Salaries

P.F. Contribution

Travel Expenses

Medical Charges

"UCG"

Wages\Contract Services

Postage & Telegrams

Telephones

Electricity & Water Charges

Iniforns

Stock & Material for Repairs
& Maintenance of Building &
Roads

Stocks and Material for Repairs
& Maintenance of Garden Parks &
Plantations

Stocks & Material for Repairs and
Maintenance of Machinery and
Equipments.

Curtains & Furnishings

Other Expenses

TOTAL

NON-RECURRING

Books

Furniture & fixtures

Functional Vehicles

Machinery, Tools and
Equipments

Carpets

TOTAL

VEHICLE POOL

Salaries

P.F. Contribution

Overtime

Travel Expenses

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Medical Charges

Wages\Contract Services

Telephones

Uniforms

Repairs & Maintenance
of Vehicles

Vehicle Taxes

Insurance Charges

Other Expenses

TOTAL

NON-RECURRING

Furniture & Fixtures

Electrical\Electronic
Equipments

Kitchen Equipments &
Accessories

Fire-Fighting Equipments

Cutlery

Pictures & Paintings

Carpets

TOTAL

COMPUTER SERVICES

Salaries

P. F. Contribution

Medical Charges

Wages\Contract Services

Printing

Stationery

Uniforms

"UCG"

Repairs & Maintenance

Other Expenses

TOTAL

NON-RECURRING

Furniture & Fixtures

Electrical & Electronic Equipments

Computer & Accessories

Soft-ware

Fire Fighting Equipments

Other Accessories\Equipments

TOTAL

HEALTH SERVICES

Salaries

P.F. Contribution

Honorarium

Uniforms

Printing & Stationery

Periodical & Journals

Drugs & Medicines

Chemicals

Other Expenses

TOTAL

NON-RECURRING

Lab. Furniture

Medical Instruments

Lab. Equipments

TOTAL

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CENTRAL LIBRARY

Salaries
P.F. Contribution
Travel Expenses
Medical Charges
Wages\Contract Services
Postage & Telegrams
Uniforms
Printing
Stationery
Repairs & Maintenance
Periodical & Journals
Binding Charges
Membership Fee & Contribution
to Other Bodies
University Publications
Other Expenses

TOTAL -----

NON-RECURRING

Books
Furniture & Fixtures
Electrical\Electronic
Equipments
Library Equipments
Computer
Fire Fighting Equipments

TOTAL -----

INTEREST ON BORROWINGS

"UCG"

TOTAL -----
 Direction & Admn.
 TOTAL -----
 GRAND TOTAL -----

EXAMINATION - REGULAR

Salaries
 P.F. Contribution
 Honorarium\Overtime
 Medical Charges
 Conveyance Charges
 Wages\Contract Services
 Telephones
 Uniforms
 Repairs & Maintenance
 TOTAL -----

EXAMINATION EXPENSES

Postage & Telegrams
 Printing
 Stationery
 Legal Charges
 Advertisement Expenses
 Refreshment & Entertainment
 Expert & Consultancy Charges
 Printing Expenses of Answer-books
 Printing Expenses of Question Papers
 Printing Expenses of Forms
 Printing Expenses of Degree\Certificates

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Computerisation of Roll Lists,
Marksheet etc.

Transportation Expenses

Invigilation Expenses

Travel Expenses of Staff

Travel Expenses of Practical
& Viva-voce

Travel expenses of flying squads

Travel Expenses of Local
Assessment.

Travel Expenses of Grievances

Remuneration for Assessment for
Theory

Remuneration for Assessment for
Practical

Remuneration for Ph.D. for Tabulation

Re-assessment of Answerbooks

Other Expenses

TOTAL -----

EXAMINATION - SPECIAL

(Same as above)

TEACHING & RESEARCH
(General Faculty)

Salaries

P.F. Contribution

Travel Expenses

Medical Charges

Wages\Contract Services

Postage & Telegrams

Telephones

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Uniforms

Printing

Stationery

Repairs & Maintenance

Scholarship

Reimbursement of Tuition Fee

Other Expenses

TOTAL

NON-RECURRING

Books

Instruments & Equipments

TOTAL

TEACHING & RESEARCH
(Special Faculty)

(Same as above)

Repairs & Maintenance of
Botanical Gardens

Repairs & Maintenance of
Animal House\Museum

Herbarium Expenses

Chemical & Glass Wares
& Consumables

Photographic Material

Animal Feeds

Computer Stationery

Other Expenses

TOTAL

NON-RECURRING

Books

Lab. Furniture

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- Lab. Equipments
- Special Equipments
- Other Equipments
- Fire Fighting Equipments
- Computer Accessories
- Audio-visual Aids
- Photographic Equipments

TOTAL -----

HIGH TECH. LABORATORY
(Same as above)

TOTAL -----

TRAINING & EXTENSION

- Expenses on Refresher & Orientation Courses
- Expenses on Seminar\Symposia & Conference (Local)
- Expenses on Seminar\Symposia & Conference (Abroad)
- Expenses on Guest Lecturers
- Expenses on Extension Lecturers
- Minor Research Projects
- Travel Grants for Local
- Travel Grants for Abroad
- Public Grants for thesis etc.
- Other Expenses

TOTAL -----

NON-RECURRING

- Training Equipments

TOTAL -----

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SPORTS, STUDENTS WELFARE
AND COUNSELLING

SPORTS BOARD

Salaries
P>F> Contribution
Travel Expenses (Staff)
Other Travel Expenses
Medical Charges
Wages\Contract Service
Telephones
Electricity & Water Charges
Printing & Stationery
Repairs & Maintenance
Scholarship
Refreshment & Entertainment
Expenses
Inter-University Tournaments
University Tournaments
Sports Coaching & Practice
Incentives, Awards & Prizes
Sports Material
Subsidies\Grants-in-Aid to
other Institutions
Other Expenses

TOTAL

NON-RECURRING

Books
Furniture & Fixtures
Sports Equipments

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TOTAL -----

STUDENTS WELFARE AND COUNSELLING

STUDENTS WELFARE

Refreshment & Entertainment Expenses

Scholarship

Incentives, Awards & Prizes

Youth Festivals & Cultural Activities

Remuneration to Artists

Contributions

Subsidy\Grants

Other Expenses

TOTAL -----

NON-RECURRING

Furniture & Fixtures

Musical Instruments

Audio-Visual Equipments

TOTAL -----

STUDENTS COUNSELLING

Student Advisory Bureau

TOTAL -----

TOTAL REVENUE EXPENDITURE -----

TOTAL NON-RECURRING EXPEND. -----

CONTRIBUTION TO FUNDS\RESERVE

Cont. to Building Fund

Cont. to Development Fund

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Cont. to Scholarship Fund

Cont. to Repayment of
Borrowing Funds

Cont. to Special Reserve

Cont. to Replacement Fund

Cont. to House Building
Advance Fund (Teaching)

Cont. to House Building
Advance Fund (Non-teaching)

Cont. to Conveyance Advance
Fund (Teaching Staff)

Cont. to Other Funds

Cont. to Pension

Cont. to Gratuity Fund

TOTAL

GRAND TOTAL

EXPLANATORY NOTES

The Head Wages\Contract Services is meant for recording expenses on workers kept on part time, daily\monthly wages, employed for a short period, engaged on work\project for a fixed period. It will also record expenses on contracts executed for cleaning, security arrangements, maintenance of Gardens\Parks, Operation of Lifts and like.

The Head 'Other Expenses' is a residual Head for those expenses of a miscellaneous and casual nature which cannot be allocated to the existing Heads.

CAPITAL EXPENDITURE

CAPITAL EXPENDITURE ON
LAND AND BUILDINGS :

CONSTRUCTION & DEVELOPMENT

Land Acquisition

Office Buildings

Residential Buildings

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Hostel Buildings

Boundary

Roads

Water Supply, Drainage,
Sewerage & Sanitation

Electric Installations and
Supply

Garden/Parks

Swimming Pools

Play Grounds

Central Air Cooling
Hostel Building

Installation of Lifts

Fencing

Furniture & Fixtures

Furnishing of New Buildings

EPABX System & Extension

Dev. of Animal House and
Museum

Dev. of Botanical Garden & Museum

Others

TOTAL

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CHAPTER - III

RECEIPTS, PAYMENTS INCLUDING ADVANCES AND CONTINGENT EXPENDITURE

SECTION - I : RECEIPTS

21. SCOPE

Receipts of the University may generally consist of the :-

- a. Grants, donations, contributions and loans and advances received from the Government of Rajasthan, Central Govt. and University Grants Commission and other income from endowments;
- b. Fees received from affiliated Colleges\students and other fees and dues recovered by the University in carrying out its activities;
- c. Other Receipts obtained from sale of various forms, prospectuses, tender forms, University Publications used answerbooks, etc.;
- d. Income from Interest on General Savings, Investments and loans and advances;
- e. Sale Proceeds of moveable or immoveable property or other assets of the University; and
- f. Deposits made by the Suppliers, Contractors, Students etc.

22. DUTIES AS REGARD TO RECEIPTS

The Head of Office or any person authorised to receive cash shall ensure that all sums due to University are regularly and promptly assessed, realised, kept in safe custody, accounted for and duly deposited in the bank in University Accounts as may be specified in the manner provided in these rules.

23. MUDE OF RECEIPT OF UNIVERSITY DUES ETC.

University fees, dues and other money recoverable on its account shall ordinarily be realised in cash only. Receipts may also be accepted in the form of crossed postal orders and bank drafts\bankers cheques\Bank Pay Orders.

24. Money may be received :-

- a. at the cash counter of the University,

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- b. through an employee\incharge of the programme\activity who receives money in discharge of his duties,
- c. through Bank Drafts and Postal Orders'
- d. funds transferred from Units of the University stationed outside Ajmer.

25. University fee, dues and money realised by Computer & Health Services, Sports Board etc. and auction money shall be deposited at the cash counters of the University. Room Rent and other receipts of the Guest House may be received by the Incharge of the Guest House for onward remittance of the amount to the cash counter as far as possible daily.

Fees relating to the examinations conducted by the University and other fees to be received from affiliated colleges or candidate stationed outside Ajmer shall be received by Bank Drafts and Postal Orders only.

Surplus funds of the Units of the University located outside Ajmer shall be received into University bank accounts by transfer from the banks of such Units at regular intervals fixed for the purpose.

26. FORM OF RECEIPTS

Receipts shall be in the following forms : -

- a. Receipt for teaching, research, extension in Form FRAU-4.
- b. Receipt for examinations in Form FRAU-5
- c. General Receipt in Form FRAU-6.

Receipts shall generally be in triplicate. One copy shall be given to the candidate\person depositing the money, second copy shall be given to the Incharge of the programme\activity for making entries in the demand and collection registers in Form FRAU-6A and 6B and other records maintained by them and for other subsequent action. The third copy shall be retained in the Accounts Section.

27. RECOVERIES FROM SALARY ETC.

Recoveries of charges like fixed transportation charges, private journeys, private telephone calls, etc. shall be made from the employees. Receipts will not ordinarily be granted in cases where recoveries\deductions are made at source from the salary etc., of employees except whenever specially requested by them.

28. Receipts shall be prepared by using double faced carbon

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paper and marked original, duplicate and triplicate. Forms of receipts shall contain details of receipts and shall strictly correspond with classification of receipts. Receipts forms may be in colour for easy identification and convenient postings.

29. Not more than one receipt book shall be ordinarily brought into use at a time. In special cases more than one receipt book may be issued with the prior permission of the Head of the Office\Head of Department and a Report sent to the Comptroller.

30. (a) Receipt Books shall be used strictly in the serial order according to the book number printed on each book and brought into use only after a book already in use has been fully and completely utilised.

(b) The Receipt for the money shall be signed by the cashier or any employee authorised to receive University dues.

(c) all blank receipt books shall be kept under lock and key with the concerned Assistant Registrar who shall also maintain the account of the Receipt Books.

31. ACCOUNT OF RECEIPT BOOK

Before a Receipt Book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the receipt book over the signatures of the Head of Office\Deptt. An Account of Receipt and Issue of Receiptbooks shall be kept in Form FRAU-7. Used receipt books shall also be accounted for in this account.

32. BANK ACCOUNTS

Separate Bank Account for income received by the University from fees, dues, etc. shall be opened where the money received at the cash counters and the bank drafts received locally or from outside Ajmer shall be deposited through separate pay-in-slip. The Pay-in-Slip for bank drafts shall contain particulars of each bank draft, its number, date and name of bank and amount.

Likewise, there shall be a separate Savings Bank Account in the Postoffice for collection of the Postal Orders received by the University. The amount collected in the account shall be transferred to the Bank Account at intervals. No payments will be made or drawn from such accounts.

33. GRANT-IN-AID RECEIVED FROM THE GOVERNMENT

If the Government of Rajasthan so desires, all Grant-in-Aid received from the Government of Rajasthan shall be deposited directly into the Personal Deposit Account maintained at the Ajmer Treasury. The Comptroller will ensure an annual verification of balances at the credit of the Account through the Treasury Officer. The Account will be operated under the provisions contained in the Treasury Manual of the Government of

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Rajasthan.

34. ISSUE OF COPIES OF RECEIPTS

No employee shall issue duplicate copies of receipts granted for money received on the ground that the originals have been lost. If any necessity arises for such a document, a certificate shall be given that on a specified day, amount on certain account was received from a certain person, on payment of specified\prescribed charges.

SECTION - II : PAYMENTS

35. DRAWAL OF MONEY - GENERAL PRINCIPLES

Money shall not be drawn from the bank unless it is required for immediate disbursement on any item of expenditure under any rule.

36. ESSENTIAL CONDITIONS GOVERNING EXPENDITURE

As a general rule, expenditure will not be incurred on liability entered until the authority incurring expenditure has the powers to do so as also the expenditure has been provided for in the budget of that year.

37. PRINCIPLES OF FINANCIAL PROPRIETY

The Head of Office or any Officer authorised to incur expenditure is expected to exercise the same vigilance in respect of payments made from funds of the University as a person of ordinary prudence would exercise in respect of payments of his own money. He will ensure that payments are not prima-facie more than the occasion demands and that he will not pass an order to make payments which will directly or indirectly be to his own advantage.

38. DELAYS IN PAYMENTS

Delays in the payment of money undisputably due should be avoided. Disputes of any should be settled by the competent authority within three months.

39. CONTROL OF EXPENDITURE

The Head of Office or any Officer authorised to incur expenditure must ensure that financial order and strict economy is enforced at every step and see that all relevant financial rules, orders, directions and instructions are observed.

He will see that not only the total expenditure is kept within the limits of the budget provision but also that the funds allotted\transferred are expended in the interest and service of the University and upon objects for which provision has been made. He will also see that items of expenditure are of obvious

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necessity and purchases made are fair and of reasonable rates, competent sanction obtained and the calculations are correct. In order to exercise proper control he should keep himself closely acquainted with the progress of receipts\expenditure, commitments and liabilities incurred but not paid.

40. PRESENTATION OF CLAIMS

A Bill presented to the University claiming payment of any amount shall contain complete nature of claim, amount of claim, reference to the order\sanction etc., duly signed. Claims against the University will generally be accompanied by a bill in Form FRAU-10 except otherwise provided.

The bill will contain detailed accounts classification, bill register number, amount in words and figures, payment orders, reference to cheque\draft number and date of payment -

- i. Claims involving fraction of a rupee shall be brought into account by rounding off to the next higher rupee and fraction of less than 50 paise shall be ignored.
- ii. all bills before making payment shall be entered in the bill register in Form FRAU-11.
- iii. The Head of Office and Officer authorised to incur expenditure is responsible to see that the claim is complete and genuine in all respects and affords sufficient information as to the nature of payment made.
- iv. At the time of making payment an acknowledgement duly signed by the payee, stamped, wherever necessary shall be obtained.

NOTE - Payment of the amount exceeding Rs.500/- will require affixing of revenue stamp of Re.1/-

- v. All vouchers must be stamped or written in red ink 'Paid & Cancelled' so that these may not be used again.
- vi. Contingent bill\vouchers shall have number marked month-wise and shall be kept in file.
- vii. Vouchers shall be retained for the period prescribed.
- viii. In case where vouchers or payees receipts cannot be obtained due to amount being petty or for other reasons, payment will be made on Form FRAU-12.

41. BANK ACCOUNTS

The University may open Saving Bank Accounts in the banks as may be specified by the Vice-Chancellor. Separate Bank

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Account under orders of the Vice-Chancellor may be opened for activity of examination regular or occasional, for funds received from State or U.G.C. for funds created for various purposes by the University, endowment funds or for any special activity considered important to have better control and to ascertain financial results separately.

42. DRAWAL OF MONEY

Money shall be drawn from the bank by means of cheques signed by the Comptroller or his representative authorised to sign cheques on his behalf. In case of those activities where the incharge of any programme/activity has been declared as Head of Programme/Activity by such head.

43. PAYMENTS TO PARTIES

- (a) All payments shall generally be made through cheques only.
- (b) Payments to suppliers, firm, parties shall be made by cheques which will be made 'Account Payee Only'
- (c) Payments to outside parties shall be made by crossed bank drafts/cheques. Bank charges, if any, shall be borne by the parties.
- (d) Petty payments upto Rs.1000/- in respect of expenditure relating to Office and temporary advances/permanent advance given to the employees for meeting such expenditure and for advance on tour etc., may be paid in cash.
- (e) In cases of students/candidates and in case of specific requests and exceptional cases, payments to the employees, may be made through crossed cheques or cheques issued to order. The Officer making payment shall satisfy himself completely about the identity of the person claiming the payment.

44. SPECIMEN SIGNATURE

Specimen signatures of the Officer issuing cheques shall be sent to the bank and in case of Personal Deposit account also to the Treasury Officer.

45. EXAMINATION OF CHEQUE BOOK

Cheque book received from the bank or in case of P.D. Account received from the Treasury, shall on receipt be carefully examined. Forms counted and a certificate recorded on the fly leaf under the signatures of the person authorised to make payments.

46. CUSTODY OF CHEQUE-BOOK

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All cheque books, blank except one under use shall be kept under the lock and key of the Dy. Registrar (A&F). The cheque-book in use and used shall be kept under the lock and key of the cashier.

47. PRECAUTIONS IN WRITING CHEAQUES

Cheques shall be written carefully by the drawer in the way so as to make fraud impossible. The words 'one' or 'twenty' should receive special attention as these figures can be easily altered to 'four' and 'seventy' respectively. There should not be any space left to facilitate interpolation, specially when amount in words and figures are written in the space allotted therein. all corrections and alterations in a cheque shall be attested by the drawer of the cheque by his full signatures.

48. LOSS OF CHEQUE-BOOKS OR CHEQUE ISSUED

The loss of a cheque book or a blank cheque or cheque drawn but lost shall be intimated immediately to the bank (Treasury Officer in case of P.D. Account) in writing through messenger and with the advice to stop payment and a written confirmation about bank having recorded the 'Stop Payment' obtained from them. Fresh cheque in lieu of lost one shall be issued to the parties on the basis of an indemnity bond executed by them.

SECTION -III : PERMANENT\TEMPORARY ADVANCES

49. PERMANENT ADVANCE

Permanent advance (Imprest) may be granted to the Incharge of the Programme\Activity or to any employee who have no cheque drawing powers but who are required to make contingent payments of petty and emergent nature relating to their programmes\activity. The quantum of such advance shall not be excessive and should be based on monthly average of contingent expenditure for the preceding twelve months and shall be adequate to meet petty payments of emergent nature upto the extent as may be authorised by the Competent Authority. Non-recurring items shall not ordinarily be purchased from such advances.

50. RECOUPMENT OF PERMANENT ADVANCE

The permanent advance will be recouped monthly or when it begins to run short or when a transfer of charge takes place. An account of all payments abstracted on the basis of classification of expenditure together with the sub-vouchers shall be regularly sent to the Comptroller, who will exercise detailed checking in respect of nature of expenditure and in accordance with the provisions of these rules and adjust the account in the main cash book and recoup the advance, if necessary.

an account of Permanent advance and its

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recoupment\adjustments shall be maintained by the holder in Form FRAU-13.

51. TEMPORARY ADVANCES

Temporary advances may also be granted to the Incharge of the Programme\activity to make payments of occasional nature like holding of seminar, conference, tournament, exhibition, tour, petty purchases, purchase of petrol, repairs, etc. An account of expenditure with proper accounts classifications accompanied by sub-vouchers shall be rendered in the manner mentioned in rule 51 within a month of completion of such object or activity for which temporary advances was granted. Any unspent balances shall be refunded along with the account. In cases where account of such advance is not given within the prescribed period or the unspent balance not refunded, the amount of advance or balance shall be recovered from the salary or any other dues of the employee together with the interest as per provisions of the GF & AR.

The Comptroller\Head of Office shall be responsible for the compliance of the above provision of the rules. He will also invariably present the position of such advances at the end of the month to the Registrar and Vice-Chancellor. An account of such advances shall be kept in the Register of temporary advance and adjustments in Form FRAU-14. By 15th of April each year a Permanent\temporary advance holder shall send to the Comptroller separate acknowledgements for each advance held by him on the preceeding 31st March.

NOTE

1. Second advance shall not normally be given unless an account of first advance is given by the employee.
2. Provisions contained in the above rule shall also apply in cases of any unspent balance of advance not refunded at the time of its closure of accounts.

52. TRANSFER OF FUNDS TO UNITS

Funds to the units located outside Ajmer may be arranged to meet monthly expenditure by transfer of funds. The transfer of funds shall ordinarily be aranged through bank on the fixed date and also on subsequent dates as and when requisition for such transfer is received from units.

SECTION - IV ; CONTINGENT EXPENDITURE

53. RENT OF BUILDING HIRED

Building will be hired through wide publicity in the area where building is required.

1. Rent of buildings hired for the University shall be reasonable and assessed by the University Engineer on the basis of standards fixed by the State Public Works

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Department of the area where building is hired. Reasonability of rent over Rs. 5000/- per month shall be decided by the Committee consisting of Comptroller, Engineer, Registrar and the Incharge of the Centre\Unit\Programme.

Lease will be initially for a period of three years. Lease shall be extendable by Vice-Chancellor after a period of three years on the increased rent as may be decided by the above Committee. The lease may be terminated earlier than the prescribed period or extended period as the case may be, by giving three months previous notice.

- 2. The Head of Office\Incharge of the programme shall ensure that building hired is kept in proper condition and no damages are allowed to be done to building. In case of such damages which are considerable, proposals for reimbursement of loss should be put up to Finance Committee constituted under Section 37 of the Act for sanction. The lease shall contain suitable provision on this account.
- 3. The Head of Office shall ordinarily get maintenance and repairs of the building done from the owner. In case of urgent requirements, temporary structure like cabins, partition and petty items like electric, sanitary and water fittings, the work may be got done as per financial powers.

NOTE

The hired buildings located in Ajmer shall be maintained through University Engineer only. The buildings located outside Ajmer shall occasionally be visited and maintained by University Engineer.

55. PRINTING WORK

- 1. Printing work will be got done in accordance with the procedure laid down in rule 223 and Chapter 7 of these rules.
- 2. Printing of question papers or of other matters of secret nature shall be carried out according to the directions issued by the Vice-Chancellor in accordance with the relevant rules. It should, however, be kept in mind very carefully that the printing press and the Proprietor of the press should be of general repute and possess its own well equipped press and should provide adequate facilities, take precautions and exercise checks and control to maintain utmost secrecy at all stages. a clause to recoup the loss if any, on account of leakage of question papers at the level of the press before examination should also be inserted in the contract etc. entered with him.

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55. REPAIRS & MAINTENANCE

1. Repairs & Maintenance of Office Equipments like duplicating machines, typewriters, photostatcopiers, computers, fax, cameras, projectors, intercom, equipments and other specialequipments as the need be, shall be got done through rate contract with their manufacturers or original suppliers or distributors or authorised dealer\service dealers. An annual rate contract may ordinarily be got entered with them at the time of purchase of above equipments.
2. In case Manufacturers, Suppliers, Distributors, or authorised dealers do not agree to such rate contracts or in case of other equipments other than those mentioned in clause (1) above, tenders shall be invited in accordance with Chapter 7 and repairs got done from established mechanics having well equipped workshops. Spare parts will always be purchased from authorised dealers.
3. The Head of Office\Stores Officer\University Engineer shall ensure to get equipments repaired and maintained in good condition and to arrange removal of all manufacturing defects etc., during period of warranty\and guarantee and in no case allow the period to expire. Subsequent repairs after expiry of warranty\guarantee period shall be got done in accordance with the provision of these rules. A certificate that repairs etc. have been done after expiry of guarantee\warranty period shall be endorsed on the bills.

NOTE

For machinery and equipments and vehicles under the control of University Engineer and Incharge Pool, necessary provisions are contained in Chapter 8 and 9.

56. CONVEYANCE ALLOWANCE\HIRE CHARGES

The conveyance allowance\hire charges shall be paid to the employees at the rate as may be authorised by the Board of Management. In the case of hire charges at fixed rate per kilometer, distance of the places comonly visited shall be fixed on an uniform basis.

57. RECEIPT AND DESPATCH

POSTAGE ACCOUNT

An account of postage stamps shall be maintained in Form FRAU.15.

58. ACCOUNT OF NEWS PAPER, PERIODICALS ETC.

An account of news papers etc. will be maintained in the Form FRAU-16 in accordance with the provisions contained in

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Chapter _____

59. REGISTER OF TRUNK\STD CALLS\FAX

Record of trunk calls\STD\Fax shall be maintained in Form FRAU-17 in which complete details of call etc., made shall be recorded. Bills of tele-communication department shall be verified on the basis of these entries to which reference should be quoted on the bills. Private calls shall be mentioned for making recovery.

Norms for call at the residence of the user may be fixed by the Vice-Chancellor which will be strictly adhered to.

60. LOG BOOK OF PHOTOSTAT\COPIERS\COMPUTERS

A log book of Photostat\copier and computers to record number of copies made shall be maintained separately to control the use of papers in Form Frau-18. Bills of AMC of photocopiers will be verified on the basis of these records to which reference should be quoted on the bills.

61. RATE CONTRACT FOR CONTRACT SERVICES

An annual rate contract for cleaning\sanitation, maintenance of garden\park, lift operations, security etc., may be entered into for carrying out these activities in accordance with the terms and conditions specified from time to time. A clause for recovery of losses caused due to the fault of rate contract holder may be inserted in such terms and conditions.

62. ENTERTAINMENT AND REFRESHMENT

Hospitality expenses may be paid as may be fixed by the Competent authority on a monthly basis to those officers of the University who are required to entertain visitors in respect of their official duties. The amount may be recouped\adjusted on the basis of vouchers submitted by these officers.

Refreshment and meals may be served to the participants in the meetings, conferences, training courses and to staff deployed for seminars and examination work etc. The Head of the Office or other Officers authorised to incur such expenditure shall be responsible to see that the charges incurred are in accordance with the prescribed limits, scales\norms and the conditions which govern them.

63. REMUNERATION TO PAPER SETTERS, EXAGMINERS, SUPERINTENDENTS ETC.

Subject to the provision contained in rules\regulations for conduct of examination of the University, remunerations as may be prescribed from time to time shall be paid on Form FRAU-19, 20, 21 and 22.

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64. REIMBURSEMENT OF TUITION FEE

Subject to the provisions contained in rules/regulations for teaching in University, the employees of the University and their children shall be entitled to the reimbursement of tuition fee paid to the institution provided that the employee is not income tax payer in a year. The tuition fee shall be reimbursed in Form FRAU-22A.

CHAPTER - IV
CASH TRANSACTIONS

65. CASH BOOK

A two columinar (Cash & Bank) Cash Book for payments and three columns Cashbook for Receipts cash, banks, postal order based on double entry system for keeping a record of the receipts and payments of money on behalf of the University shall be maintained by the Head of Office in Form FRAU-23.

In case of separate bank accounts, ledger of each bank shall be maintained. Separate cash books may be maintained for funds, grants, etc. as may be necessary with the advice of the Comptroller.

66. ENTRIES IN THE CASH BOOK

All entries in a Cash-book in respect of the items mentioned below shall be supported by corresponding entries in the Registers mentioned against each item : -

- | | |
|--|--|
| (a) Cash Received at the Counter | Register of Daily Income in Form FRAU-24

Register of Sale of Form etc. FRAU-83, 84, 85. |
| (b) Bank Draft\Bankers Cheques and Postal Orders | Register of Daily Income in Form FRAU-24.

Register of Bank Drafts and Register of Postal Orders received in Form FRAU-8, & 9. |
| (c) Bank Draft\Cheque | Register of Bank Drafts\Cheques sent\issued in Form FRAU-25. |

All monetary transactions shall be entered in the Cash-book as soon as they occur and attested by the Head of Office. Consolidated entries in respect of cash at counters, bank draft, bankers cheque and postal orders received daily shall be made through the Registers mentioned above. These registers shall be regarded as subsidiary cash books and basis for preparing classified abstracts for transactions of receipts and payments entered therein.

67. CLOSING OF CASH BOOK

The Cash Book shall be closed daily and completely checked by Accounts Personnel and the Head of Office with reference to

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receipt, Pay-in-Slips and vouchers. They will also verify the totals of the cash book including opening and closing balances and initial it as correct.

68. MISTAKES

Any erasure or over-writing of entry once made in the Cash Book is strictly prohibited. In case of mistake it shall be corrected by red ink entry under the initials of Head of Office.

RESPONSIBILITY OF HEAD OF OFFICE

69. The Head of the Office signing the Cash Book or subsidiary Cash-book at the end of the day shall be fully responsible for the corrections of all entries of the day inclusive of opening and closing balances.

70. VERIFICATION OF CASH BALANCES

At the end of each month the Head of Office shall verify the Cash Balance in the chest with the balances in the cash book and record a signed and dated certificates to the effect. Surprise checks shall also be made. In case of separate Cash Books being maintained cash balances shall be checked at one time to avoid any discrepancy.

71. CUSTODY OF CASH AND MAXIMUM CASH BALANCES

All cash in Chest shall ordinarily be kept in strong iron chest under double lock arrangements. Money may also be held in single lock chest upto a maximum of Rs. 10,000/- at any time to meet petty expenditure, granting of advance etc. In case of double lock all the keys of same lock shall be kept in one persons custody and key of one lock shall be kept apart from the keys of the other lock always in different persons custody. The chest shall never be opened unless both the custodians of the keys are present.

72. SECURITY ARRANGEMENTS

The Head of Office shall arrange adequate security arrangements for carrying the money to the bank for deposit and to fetch money from there for office use.

Security for the amount as considered necessary by the Head of Office shall be taken from the cashier or any other person authorised to handle cash on the basis of cash handled excluding amount of bank draft\cheque, postal orders, in the form of Insurance Policy from the General Assurance Corporation of India or its subsidiaries.

73. INSURANCE FOR THE CASH

The University may also arrange insurance coverage of cash handled in the office, in transit to from the bank in order to

protect any possible loss of cash.

74. BANK RECONCILIATION

Bank Passbook will be sent regularly to the Bank for making up-to-date entries of credit and debit in a month. In case of a bank who sends statement of credit and debit at the end of the month arrangements may be made for such daily or weekly statements. Entries in the cash book shall be regularly made on the basis of credit and debit raised by the Bank which does not appear in the Cash-book. At the end of the month, entries in the Cash-book and Pass-book\Statement shall be carefully tallied. Any omission\discrepancy will be rectified and differences explained by recording the Bank Reconciliation Statement in the Cash-book in the manner explained below : -

BALANCE AS PER CASH BOOK

Add -

(i) Cheque issued but not encashed
(list attached\recorded)

(ii) Credit entries made in the bank but not shown
in the Cash-book.

Less -

(i) Amount sent to bank but not credited
in Bank Account
(list attached\recorded)

(ii) Bank Charges debited in the Bank Account
but not accounted in the Cash-book.

Balance as per Pass-book\Statement.

NOTE

This work will be done by one of the Assistant Registrar (Accounts) of the University as may be entrusted by the Comptroller.

75. JOURNAL & LEDGER

Journal, Ledger for each sub-head shall be maintained in Form FRAU-26 & 27. Entries shall be made in accordance with the general principles prescribed for double entry system.

76. DUTIES OF CASHIER

The Cashier shall be responsible in respect of : -

- i. Receipt of money and grant of proper receipt thereof.
- ii. Accounting in Cash-book and other ancillary records, proper custody and maintenance,

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- iii. Carrying money to or bringing money from bank,
- iv. Custody and security of cash balances and other securities,
- v. Custody of bills\ouchers\cheque book or receipt book (in use only)
- vi. Payments to payee as per bills or orders etc. and to ensure payment to the actual payee and proper acknowledgment taken thereof,
- vii. Maintenance of Bank Pass-book\Statement up-to-date,
- viii. Maintenance of Register of advances and adjustments and recovery of unspent balances.
- ix. account of Postage stamps and there issues,
- x. Physical checking of the cash with reference to closing balance of the Cash-book daily.
- xi. Any other duties entrusted by the Head of Office.

77. INVESTMENTS

1. The general fund surplus to the requirements of the University, amount of special funds or reserve created for specific purposes amount of foundation\fund received from Government and grants received from the University Grants Commission shall be invested in securities specified in Section 20 of the Indian Trust Act 1882 in the manner as may be specified by the Board of Management. The funds shall never be invested in purchasing share\debentures of companies.

2. The funds shall in no case to be utilised for giving loan to any other body or institution. In case of Grant-in-Aid received from Government of Rajasthan which are credited in Personal Deposit Account maintained in Treasury, surplus amount may be invested and kept in Deposit Bearing interest Account of the Government in accordance with the instructions issued by the Finance Department of the Government.

3. An account of investment shall be maintained in the Register of Investment in Form FRAU-28. The register shall be reviewed monthly to ascertain the position of investment and for timely action for re-investment, if necessary.

78. COMPILATION OF INCOME AND EXPENDITURE

In order to prepare monthly abstract of income and expenditure, the Account Section will carry out compilation of Income and Expenditure from copies of receipts, Register of Daily Income, register of Bank Drafts, Postal Orders received, vouchers in Form FRAU-29 strictly in accordance with the

classification mentioned in the budget estimates for a particular programme/activity. Receipts and payments adjusted through salary bills etc., shall also be mentioned, therein. The monthly abstracts of income and expenditure so prepared shall be put up for review in accordance with provisions of Rule - 18.

CHAPTER = V

section - I : Establishment
ESTABLISHMENT, PAY & ALLOWANCES

79. TRANSFER OF CHARGE

1. In cases in which the transfer of charge involves assumption of responsibility for cash, cheque-book, valuable items, securities, etc., a report of transfer of charge of employee\Head of Office shall be prepared in Form FRAU-30.
2. In other cases report of transfer of charge shall be made in Form FRAU-31.
3. Copies shall be sent to the Registrar and Comptroller.
4. Specimen signatures duly signed by the Officer in cases of Head of Offices having cheque drawing powers shall be sent to the bank and treasury in case of Personal Deposit Account.

80. SERVICE BOOK

1. The service book of the regular employees of the University shall be maintained in Form FRAU-32 and entries duly made therein and attested by the authorised employees.
2. By 30th June of each year the service books shall be taken up for verification by the Head of Office\authorised employee who after, satisfying himself that the services of the employee concerned are correctly recorded in each service book shall record in it a certificate in the following form over his signatures : -

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"Service verified upto (date) from" (the record from which the verification is made).

3. Duplicate service book should be given to the employee for his record and reference.

81. LEAVE ACCOUNT

Leave account of the employee shall be maintained in Form FRAU-33.

SECTION - II 1 PAY & ALLOWANCES

82. DUE DATE

Pay and allowances earned by the employees for the labour of the month shall become due for payment on the last working day of the month.

83. FIRST PAYMENT OF PAY AND ALLOWANCES

When the name of a employee appears for the first time in an establishment, the bill shall mention that last pay certificate or medical certificate of fitness has been obtained.

BILLS OF EMPLOYEES

1. Bills shall be prepared separately for Officers, teaching staff and other non-teaching staff of the University. In case of computerisation of pay consolidated bills may be prepared in accordance with its requirements.
2. Bill shall be prepared programme/activity/Unit-wise and should contain sanctioned number of posts. In case of temporary posts, the period upto which the post has been sanctioned shall be mentioned.
3. Regular and arrear bills shall be prepared separately.

84. BILL OF MONTHLY WAGES PART-TIME ESTABLISHMENT

In case of the establishment who is paid on daily rate/monthly rate basis or engaged as Part-time and is not on regular strength of the University, it will not be necessary to prepare bill but payment may be made on the basis of Register of Disbursement to Casual Employees in Form FRAU-34.

85. ABSENTEE STATEMENT

An absentee statement in Form FRAU-35 shall be sent to the Comptroller in case an employee was absent during the month either on leave or without leave other than casual leave or under suspension or when a post is vacant.

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86. INCREMENT CERTIFICATE

Periodical increment certificate in Form FRAU-36 shall also be sent to the Comptroller whenever increments are drawn by an employee. Necessary entries shall be made in the Register of increments in Form FRAU-37.

87. DEDUCTIONS

1. It will be duty of Head of Office to make various deductions regularly from salary bills on account of income-tax, house-rent, loans and advances, interest, insurance, provident fund, over payments, losses, court attachment, recoveries towards any fund and other recoveries as may be necessary under orders of the Competent authority. It will also be his duty to ensure that amount so deducted which are required to be remitted to the authorities on whose account such deduction for example, Income-tax, State Insurance, Provident Fund, Premium under L.I.C., Salary Saving Scheme and other such deductions have been made, are sent to concerned authorities by 10th of the month positively.
2. In case of recoveries for Provident Fund, Loans and Advances, House Rent, and other recoveries, schedule of deductions, in Form FRAU-38 to 45 shall be prepared to ensure correct posting in the relevant ledger of the employee to avoid missing credits.

88. AUDIT OBJECTIONS & RECOVERIES

1. The Head of Office\Comptroller shall attend promptly to all objections and orders of recoveries communicated to him by internal check\auditor of the University and Accountant General, Rajasthan in their audit report. The Head of Office\Comptroller will be bound to recover the amount disallowed after giving reasonable opportunity to the employees.

2. Recoveries shall not ordinarily be made at a rate exceeding one third of salary.

3. Recoveries shall be watched through the Register of Recoveries in Form FRAU-46.

89. Recovery from subsistence allowances of an employee under suspension of the nature of Compulsory deductions like income-tax, house rent, loans and advances, telephone calls, use of University transport shall be made at the time of payment of subsistence allowance.

90. CERTIFICATE\STATEMENT OF DEDUCTIONS

The Head of Office\Comptroller shall make available to each employee a statement of all kind of deductions with the details of pay monthly or annually. The Statement will be final evidence of recoveries\deductions made from therein.

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91. CERTIFICATE OF INCOME-TAX DEDUCTED

The Head of Office\Comptroller as required under section 203 of the Income-tax Act, 1961, shall grant a certificate of deductions of Income-tax at source to the employee from whose salary is deducted, in the Form No.16 appended to the Income-tax Rules, 1962 in accordance with the conditions prescribed therein. The certificate shall be given annually or earlier at the time of transfer, retirement, termination of services etc.

92. UNSPENT BALANCE OF ADVANCES

In case where advances are given to the employee for purposes of T.A. medical charges, etc., it shall be the duty of employee to render accounts and deposit unspent balances promptly soon after the purpose is accomplished or within a period prescribed, if any. In case of delay, the advance shall be recovered from their salary together with interest as may be prescribed.

93. PLACE AND MODE OF PAYMENT

1. Except as hereafter prescribed in clause (4) all payments to the employees of the University shall be payable at the office of the University and shall be paid only upon his personal claims and to his personal receipt.
2. The employee may be allowed to receive through a messenger (University Employee) duly authorised by him to receive the money on his account. The request shall be supported by his stamped receipt.
3. An employee drawing leave salary, not appearing in person to receive payment shall furnish life certificate signed by Officer of the University or any other Officer authorised by the University.
4. The monthly salary of the employees of the University shall be paid only through the Bank where the account of the University is kept. Each employee shall open a savings bank account and intimate the account number to the Head of Office\Comptroller. The Head of Office\Comptroller shall arrange to prepare a covering list containing net amount of salary payable alongwith Saving Bank Account numbers and the Bank shall pass credits in their respective accounts. Other payments like T.A., Medical claims etc. may also be paid likewise if the employees so desires.

94. ARREAR PAYMENTS

Arrears payments of pay and allowances shall be made in the manner specified above. For this purpose, a due and drawn statement shall be prepared and net amount payable worked out. a reference shall be made on the bill\voucher from which the

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payment was withheld or omitted as also in the arrears bill where arrears are now being drawn to avoid double payments.

95. Pay and allowances remaining undisbursed for 15 days shall be credited in the bank and not allowed to be retained in the office. A Register of undisbursed pay and allowances shall be maintained in Form FRAU-47.

96. LAST CLAIMS ON DEATH, RETIREMENT ETC.

1. In case of employee quitting University service on account of death, termination, resignation, dismissal, retirement etc., last payment of pay and allowances shall not be made without no dues certificate from the Head of Office. The Head of Office shall invariably obtain no due certificates from his office, accounts, library, stores officer, University Engineer, Incharge Guest House and vehicle pool.

2. Pay and allowances of all kinds claimed on behalf of deceased employee, may be paid to the spouse without production of usual legal authority. In other cases payments may be made after such inquiry into the right and title of the claim as deemed proper.

97. Travelling allowance claim and medical charges reimbursement shall be drawn a Form FRAU-48 & 49 in accordance with the Rules thereon.

98. OVERTIME ALLOWANCE

1. Overtime allowance should not be paid in respect of any work which can fairly be regarded as part of the legitimate duties of the University.

2. It is one of the liabilities of an employee to have to work outside office hours. In exceptional times and circumstances, no overtime allowance should ordinarily be given on this account, but continuous working out of office hours for a long period may justify a claim for honorarium or overtime allowance.

99. GUIDELINES FOR ALLOWING OVERTIME ALLOWANCE

1. Overtime allowance can be granted only for special work of an occasional or intermittent character to the non-teaching staff of Central Office of the University by the Competent Authority.

2. Overtime may be sanctioned in the following cases :-

i. Time consuming and time bound jobs like preparation for examination and post-examination work.

ii. Preparation of budget, annual audit, annual accounts and report.

iii. Conferences and annual convocation.

100. RULES FOR PAYMENT OF OVERTIME ALLOWANCE

1. Payment of overtime allowance shall be made in accordance with the payments for overtime work (Central Office) Rules of the University as amended from time to time.
2. Rate of payment and ceiling for total amount of overtime allowance mentioned in the aforesaid rules shall be adhered to. However, the work done on the job basis shall not be counted for the purpose of ceiling for total amount of overtime.

101. RECORDS & ACCOUNT OF OVERTIME ALLOWANCE

The following records and account of overtime allowance shall be maintained : -

1. Attendance Register of overtime work in Form FRAU-50.
2. Bill for overtime allowance in Form FRAU-51.
3. Assignment order and application form for extension over overtime in Form FRAU-52 & 53.

CHAPTER - VI

ADVANCE TO THE EMPLOYEES

SECTION - I

102. SCOPE

Advance to the employees of the University fall under two categories mentioned below : -

- i. Interest free advances
- ii. Interest bearing advances

Interest free advances includes advances on Official Tour, transfer, leave salary advance, medical advance, Provident Fund Advance, Festival advance, advance for immediate relief on death of the employee.

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103. GENERAL CONDITIONS

1. Unless otherwise provided the competent authority may grant advance in accordance with the provision of these rules
2. Unless otherwise provided in these rules, advances will be granted to permanent or temporary employees. In case of temporary employee, however, surety of permanent employee in Form FRAU-54 will be necessary. In case of a probationer, surety need not be insisted upon.
3. In case of grant of an advance to an employee who is due to retire or whose services are likely to be terminated within the maximum period for its repayment, number of installments shall be so regulated that the repayment of advance is completed before retirement or termination of service, as the case may be.
4. In cases where repayment is fixed in installments, each installment except the last one shall be a number of whole rupees, the balance being recovered in the last installments.

Except as otherwise provided : -

- i. Pay for the purpose of these rules shall mean substantive pay, officiating pay and personal pay only.
- ii. Application for the grant of advance should be in prescribed Form FRAU-55A to 1 annexed with these rules.
- iii. Recoveries shall be watched through the Register in Form FRAU-56 & 57.

SECTION - II : INTEREST FREE ADVANCES

104. ADVANCE ON TOUR

1. Condition & Extent of Eligibility

Advance may be given to employee proceeding on tour upto an amount necessary for a particularly journey to cover his travelling expenses, daily allowance, road mileage, fares, etc., for a period not exceeding 30 days as admissible under University Travelling Allowance Rules as well as his expenses arising out of the tour, Hire of conveyance for carriage of records or other University property.

2. SECOND ADVANCE

Employees are not entitled to draw second advance, unless the account is submitted for the earlier advance drawn. However, if the employee is required to proceed on tour within a year after the completion of the first tour, he may

be granted advance for the second tour. Not more than two advances shall be allowed to remain outstanding at a time.

3. ADJUSTMENT

The account of advance shall be rendered and adjusted within 15 days from the completion of the tour on which he resumes his duty after completion of tour and shall be adjusted within 15 days of receipt By A & F Section.

105. ADVANCE ON TRANSFER

1. CONDITIONS OF ELIGIBILITY

Employees who are transferred in University interest from one station to another to take up the duties of a new post, or in consequence of a change of his head quarters are entitled to get advances on transfer. The advance is not granted in case of transfer at one's own request and in case of temporary transfer for a period not exceeding 180 days and when the transfer is within the same station.

2. EXTENT OF ADVANCE OF PAY

The amount of advance shall not exceed one month's pay which the employee was in receipt immediately before transfer or one months pay to which he will be entitled to after transfer, whichever is less and/or the amount of travelling allowance to which he may be entitled in consequence of his transfer. Advance of pay can be taken at the new station if it is mentioned in the last pay certificate that the advance of pay was not paid at the old station.

3. ADVANCE FOR TRAVELLING

The Competent authority shall ensure that the travelling advance on transfer is invariably a little less than the estimated amount of Travelling Allowance admissible under University Travelling Allowance Rules. The amount should include actual rail\bus fare for self and members of his family if accompanying him, transportation cost of carriage of personal effects and conveyance if any and lump sum amount admissible under the rules. In case family members are not accompanying him but due to follow afterwards, advances for self only will be sanctioned.

4. SECOND ADVANCE FOR FAMILY MEMBERS

Advance may be granted to cover the travelling expenses of a member of his family who follow him within six months from the date of his transfer and in respect of whom an advance of Traveling Allowance has not already been drawn.

5. RECOVERY OF ADVANCE

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i. Advance of Pay

The advance of pay shall be recovered in not more than three equal monthly installments, the recovery commencing from the month in which the employee draws his full month's pay and/or leave salary after joining his new assignment.

ii. Account of T.A. Advance

The advance of travelling allowance shall be fully adjusted on submission of Travelling Allowance bill by an employee, any unspent balance shall be refunded. The T.A. bill shall be presented within a month of the completion of journey by self or his family members. In case of the bill is not submitted in due time, amount of advances shall be recovered from his salary or other dues in one installment.

107. ADVANCE OF LEAVE SALARY

1. Extent and Conditions of Eligibility

The competent authority may sanction an advance of leave salary to an employee who proceeds on leave for a period not less than 30 days. The advance shall be fixed in whole rupees and shall not exceed the net amount of leave salary including allowances for the first 30 days of leave admissible to him after usual deduction on account of Income-tax, Provident Fund, House Rent, other recoveries on account of loans and advances, income-tax etc.

Pay for the advance would mean substantive pay, personal pay, special pay and other emoluments as part of his pay as defined in University Service Rules.

2. ADJUSTMENT OF ADVANCE

The amount of advance granted shall be adjusted in full in the leave salary bill in respect of leave availed of by the employee. If the amount of advance cannot be so adjusted the balance shall be recovered from the next payment of salary and/or leave salary.

3. SURETY NOT REQUIRED

Surety of permanent employee is not required for sanction of this advance to temporary employees.

107. ADVANCE FOR MEDICAL TREATMENT

1. Extent and Conditions of Eligibility

Advance for medical treatment to self and family members who are entitled to medical attendance under University Medical Attendance Rules to meet the expenses in respect of

the following disease may be granted :

- i. As indoor patients in the authorised private\government recognised hospitals for T.B., Cancer.
- ii. As outdoor patients of T.B., Cancer etc. requiring prolonged treatment.
- iii. For By-pass surgery and other heart surgery.
- iv. For angiography\Angioplasty of heart.
- v. For replacement of valve of heart, providing a pace maker to heart.
- vi. For kidney transplantation.
- vii. For cancer surgery including brain tumour.
- viii. Body scanning and for investigations, involving amount of Rs. 1000/- and above in respect of above treatment of above mentioned disease as diagnostic method for identifying the location of disease.
- ix. For purchase\replacement, repair and adjustment of admissible artificial appliances.

The amount of advance shall not exceed Rs. 4000/- in case of diseases mentioned at item (i), (ii), (viii), (ix) on a certificate from the authorised medical attendant specifying the probable expenditure required for treatment.

For the remaining diseases, the advance may be the amount demanded by the authorised Hospital on the certificate of the medical attendant or medical officer of the concerned hospital. The balance if any shall be payable on final adjustments.

2. SECOND & SUBSEQUENT ADVANCES

Second and subsequent advances may be granted in case of Indoor Patients, T.B. & Cancer. Such subsequent advances may be given on similar certificates from the authorised medical attendant in respect of probable expenditure.

3. ADVANCES PAYABLE TO SPOUSE OR LEGAL HEIR

When an employee is unable to apply for the advance due to serious illness\accident, the advance may be sanctioned to the spouse or other legal heir on an application in writing on behalf of the employee.

4. PAYMENT FOR INDOOR TREATMENT

Payment of the amount shall be made directly to the Hospital authorities by means of crossed cheques\demand draft and not

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to the employee.

5. ADJUSTMENT OF ADVANCE

Advance shall be adjusted in the relevant claim within a period of one month from the date of discharge of the patient from the Hospital or investigation being completed. The balance if any shall be refunded in cash. In the case of direct payments to the Hospital authorities, the competent authority shall correspond with the hospital for refund of the unutilised balance of advance payment if any.

108. ADVANCES FROM THE PROVIDENT FUND

EXTENT AND CONDITIONS OF ELIGIBILITY

The grant of advances from the employee contribution of Provident Fund will be governed by University Provident Fund Rules. The recovery of advance shall be made after grant of advance from the first salary bill when the employee draws pay for full month. Recovery shall not be made from an employee who is getting subsistence allowance or on leave without pay or half pay leave without his consent.

109. ADVANCE FOR IMMEDIATE RELIEF ON DEATH OF UNIVERSITY EMPLOYEE

1. Extent and Condition of Eligibility

If a permanent employee or a temporary doing service for 3 years or more other than casual, part-time/daily rated employee, dies while in service, whether on duty leave with out without leave salary, his family will be eligible for relief in the shape of an advance. Payment of such advance should be made to the person or the persons to whom the amount of death gratuity or P.F. balance is payable. The amount of advance would be Rs.5000/-.

An undertaking should be obtained from each person to whom the payment is made, to the effect that he/she agrees to the amount of advance being recovered from any amount payable on the death of employee.

2. RECOVERY OF ADVANCES

The amount of advance paid should be adjusted against the arrears of pay and allowances including leave salary, death gratuity, balances in the Provident Fund or any other payment due in respect of the deceased employee as soon as possible and in any case within six months from the date of sanction.

110. RESERVE ADVANCE

Eligibility and Conditions

1. The festival advance may be granted to the permanent and temporary employees of the University other than teaching staff and officers. No advance shall be sanctioned till the previous advance if any, has been recovered in full.
2. The festival advance shall be admissible only on one occasion in a calendar year. The occasion should be fixed by Vice-Chancellor after taking into consideration the importance attached locally to such festival by members of such community and also in consultation with recognised Employees Associations if any.

111. ADVANCE TO TEMPORARY EMPLOYEES

1. Advance to temporary employees shall be sanctioned only after obtaining surety from a permanent employee. The sanctioning authority may, however, dispense with this requirement in case of those employees who have completed three years of continuous service.
2. Temporary employees who are not likely to continue in service for a period of atleast six months, beyond the month in which the advance is paid should not be granted advance.

112. AMOUNT OF ADVANCE AND ITS ACCOUNT

1. The amount of advance shall be Rs.500/-, which shall be admissible on one occasion in a calendar year.

2. Account of Advance

Application for the festival advance shall be in the prescribed form. Account shall be kept in the Register for watching recoveries of Festival Advance in the Form FRAU-56.

3. Recovery of Advance

The advance shall be recovered in not more than four equal installments. The first installment shall commence with the next month's pay bill, i.e., the pay bill of the month following that in which the advance is drawn. The amount of each installment shall be in whole rupees, balance being recovered in last installment.

SECTION - III : INTEREST BEARING ADVANCES

113. HOUSE BUILDING ADVANCE

1. Eligibility

The house building advance may be granted to permanent University employee.

2. AUTHORITY EMPOWERED TO SANCTION HOUSE BUILDING ADVANCE

The power to sanction House Building Advance to accord sanction for permission to sale or dispose of the house purchased or built or repaired with the aid of advance taken from the University under these rules, shall vest in the Vice-Chancellor.

In the event of his discharge before complete repayment of advance, the outstanding advance shall be recoverable from him in one lump sum before discharge.

3. PURPOSE FOR WHICH ADVANCE GRANTED

The advance shall be admissible for the following purposes :

- i. to purchase land and to build a residential house there upon.
- ii. to purchase a residential house on land already owned from private sources or from Rajasthan Housing Board.
- iii. to purchase a residential house or own ownership rights in a flat or tenement.
- iv. to re-build after demolishing an existing residential house which is dilapidated and beyond repairs and was not built or purchased with the aid of house building advances or loan under LIGH\MIGH schemes.
- v. to carry out repairs or make additions and alterations to an existing residential house.
- vi. The term residential house would mean a building purchased or constructed mainly for the purpose of residence of an employee or his family at any one place in Rajasthan and not for commercial purposes.

4. GENERAL CONDITIONS

- i. The advance cannot be claimed as a matter of right.
- ii. The advance for item (i), (ii) and (iii) as mentioned above shall not be admissible to an employee who owns a house, ancestral or his own at

any one place in Rajasthan. Provided that where an employee is sole owner or a joint owner of an ancestral house and the accommodation therein is inadequate for his use considering the size of his family and his status and no portion of the house is given on rent, the employee shall not be deemed to be having a house for the purpose of this rule.

- iii. The house purchased or constructed or repaired with the aid of advance shall be considered to be the property of the University until the advance with interest accrued thereon has been fully paid and the property shall be mortgaged to the University.
- iv. The advance shall be sanctioned only once during the service period for any of the purposes mentioned in clauses (i) to (v) above.
- v. Simple interest at the rate fixed by the University from time to time shall be charged on the amount of advance and calculated on the balance outstanding on the last day of each month from the month of drawal of advance. Wherein the event of death of the employee, before completion of repayment of advance with interest thereon it becomes necessary to recover a part of advance or interest on the amount of advance by adjustment either against death-cum-retirement gratuity or bonus or University Contributory Provident Fund or leave salary or other emoluments payable after the date of death, the interest shall not be charged beyond the date of death of the employee on the amount of advance thus adjusted.
- vi. The advance shall be repayable in prescribed installments through monthly pay bills or recovery of a part of advance by adjustment against death-cum-retirement gratuity or University P.F. contribution in accordance with the provisions of these rules.

In case the employee does not repay the balance of advance due to University on or before the date of his retirement it shall be open to University to enforce the Security of the mortgage at any time thereafter and recover the balance of advance due together with interest and cost of recovery by sale of the house or in such manner as may be permissible under the law.

- vii. An advance shall not be granted to an employee who is due to be retired within a period of five years from the date of such advance.
- viii. Advance shall not be admissible to an employee who has already taken loan under L.I.G.H. \ M.I.G.H.

scheme of the Government.

ix. The house built or purchased with the aid of advance shall be maintained in good condition and the employee shall ensure that it is kept free from all encumbrances. He will also pay all local taxes and other Government taxes regularly, until the advance has been fully paid.

x. The employee on completion or purchase of the House as the case may be, shall arrange insurance of the house against risks of fire, etc. at his own cost and take action as contained in Rule 131.

xi. Advance given for construction of a house or for purchase of land and construction of a house thereon shall be deemed to have been completely utilised, on the expiry of a period of 6 months from the date of drawal of last installments unless specified orders have been passed by the Competent authority in a particular case owing to delay caused in completion of the house on account of circumstances beyond his control or for any other special reason.

xii. In case of contravention of the provisions of these rules and default in payment of principal and interest accrued thereon, the amount of advance so sanctioned shall be recovered in lumpsum in one installment or in the manner prescribed by the Board of Management. Interest as may be prescribed may also be charged from the date of receipt of advance upto the date immediately preceding the date of actual repayment.

xiii. The advance shall be admissible subject to the availability of funds and in order of preference recorded in the Register in Form FRAU-58.

xiv. The amount of pay for the purpose of these rules would be the basic pay drawn on the date of the sanction of the advance.

xv. Advance may be granted to both husband and wife in their individual capacity for construction of a new house or purchase of a new house in case of they are employees of the University and are eligible for grant of such advance subject to the following conditions :

a. Title of land or house will be in the joint name of husband and wife

b. The value of newly constructed or purchased house shall not be less than the amount of advance granted to both.

114. EXTENT OF ADVANCE AND PERIOD OF REPAYMENT

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The advance may be granted to an employee upto the extent indicated below :-

<u>Purpose of Advance</u>	<u>Max. Amt. of Adv.</u>	<u>Max.No.of</u>	<u>Installments</u> <u>of Principal</u> <u>& Interest</u>
---------------------------	--------------------------	------------------	---

A-Original Adv.

- | | | | |
|--|---|-----|--|
| i. To purchase Land & build a Residl. house | Upto 45 months basic pay or estimated cost of the house\flat or amount calculated as per the repaying capacity or 2.40 lacs whichever is less. | 240 | |
| ii. to build a Resid. house on land already owned | For purpose of a plot before the house is built an amount equal to 75% of the cost of plot or estimated cost of the plot or 16 month pay whichever is less. | | |
| iii. to purchase a Residl. house or own ownership in a flat or tenament. | | | |

B-Repairs, additions & alterations

- | | | |
|---|--|-----|
| i. for an existing residential house not built or purch. ased with the aid of House Bldg. Adv. or loan under LIGH\MIGH Schemes. | <u>FIRST</u>
Advance upto 10 months pay | 120 |
| | <u>SECOND</u>
Upto 5 months pay | 72 |
| | <u>THIRD</u>
Upto 3 months pay | 48 |
| ii. for an existing Residl. House Built or purchased with the aid of House Bldg. Advance or loan under LIGH\MIGH Schemes | <u>FIRST</u>
Upto 7 months pay | 84 |
| | <u>SECOND</u>
Upto 5 months pay | 72 |
| | <u>THIRD</u>
Upto 3 months pay | 48 |

NOTE

The grant of advance for repairs, etc., under both of the above categories shall be subject to the condition that the

second and third advances shall be admissible only expiry of five years from the date of drawal of Ist. or Second Advance. In case of Second category, however, even the first advance will be granted after expiry of five years from the date of drawal of last installment of original advance.

2. The first and second advance for repairs, additions and alterations shall be admissible even when original advance remains outstanding but there should not be over due installments in respect of the previous advances.
3. In case of purchase of house from the Rajasthan Housing Board, the limit of 5 years shall be counted from the date of which the Housing Board hands-over possession of the House to the employee.

EXCEPTION

The Competent authority may grant advance for repairs etc. before expiry of the period of 5 years where heavy damage has been caused to the house due to heavy rains, floods, earth-quake etc.

C-REGISTRATION OR SEED MONEY

The amount to be paid for registration money to the Housing Board, Municipality, Urban Improvement Trust\Development authority and seed money to the Housing Board may be paid as an advance within the above limits in installments as intimated by them limited to the ceiling fixed under the rules. The recovery in case of advance for registration deposit will be made in 36 installments.

D-CEILING OF THE ADVANCE

The total cost of the house\flat proposed to be constructed purchased (including the cost of land) shall not exceed the following or as may prescribed from time to time by competent authority :

i. For employees drawing pay upto Rs.2,700\ - p.m.	<u>Limit</u> Rs. 3.00 Lacs.
ii. For employees drawing pay upto Rs. 4,500\ - p.m.	Rs. 5.00 Lacs.
iii. For employees drawing pay above Rs. 4,500\ - p.m.	Rs. 6.00 Lacs.

E-REPAYING CAPACITY

The actual amount of advance and number of installments will be determined in each case keeping in view of employee's capacity to repay the entire amount of advance with interest thereon upto the-date of retirement.

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The repaying capacity will be computed on the following basis.

<u>Length of Remaining Service</u>	<u>Slab of Repaying Capacity</u>
i. Employees retiring after 20 years of service	35% of basic pay
ii. Employees retiring after 10 years and upto 20 years	30% of basic pay
iii. Employees retiring within 10 years services.	50% of basic pay

The above repaying capacity shall be worked out after adjustment of 12 months pay against Death-cum-Retirement Gratuity or Contribution to the Provident Fund.

F- PROCEDURE FOR GRANT OF ADVANCE

An application in the prescribed Form shall be given to the Competent authority through Head of Office. The Competent authority shall ascertain the following :-

- i. That the employee has a clear title to the land on which the house stands or is proposed to be built. The Competent authority may obtain an affidavit from the loanee to the effect that the plot, land or the building, as the case may be, was free from all encumbrances.
- ii. Where advance is required to be sanctioned for purchase of a house or land on which house is to be constructed the Competent authority should ensure that the applicant will have undisputed title to the house or land on payment of the purchase price and that there will be no obstacle to it being mortgaged to the University and the University will have the right to foreclosing on the condition mentioned in the mortgage bond. The employee, shall produce necessary documentary evidence in respect of undisputed title of the house or land like lease deed, sale deed etc.
- iii. In case of advance for repairs it will be necessary to have registration of house in the name of the employee.
- iv. The Competent authority shall ensure the reasonability of the amount asked for with reference to building plan, drawings and estimated cost per square meter of the built up area of the house proposed to be built. Ordinarily, the total amount of advance including that of LIGH AND MIGH Schemes should not be less than 75% of the estimated cost which should be within ceilings fixed under these rules.
- v. Advance will not be given for purpose of a plot which is agriculture land and which has not been converted into abadi or

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which is not otherwise free from restrictions imposed by any public authority for construction of a house.

vi. The Competent authority may himself inspect the site or arrange for inspection by a responsible officer subordinate to him before sanctioning advance and should visit the site atleast once during the progress of the work and more when advance is paid in installments specially before payment of final installment.

vii. If a person, when asked, fails to submit the requisite documents within the time allowed for the purpose, he shall forfeit his claim for advance during the financial year for housing loan and the advance shall be sanctioned to the next person(s) in order of priority but the name of the person who fails to submit the requisite documents within the time allowed for the purpose shall be retained on the priority list and his priority shall be maintained for the coming financial year.

115. MODE OF PAYMENT

Amount of advance shall be sanctioned in the following manner :

- i. For purchase of a plot, a built house, Flat or tenement In one installment
- ii. For purchase of house from Rajasthan Housing Board -do-
- iii. For purchase of land and to build a residential house In one or more installments.
- iv. For construction of a house on the land already owned. -do-
- v. Repairs, additions or alterations. The installments shall be paid in such manner that the progress of construction is not hampered. -do-
- vi. The advance shall be paid through bill in Form FRAU-10 and in case of purchase of plot, built house, flat or tenement and purchase from Rajasthan Housing Board, payment shall be made through crossed Account payee cheque or bank draft in the name of the seller directly.

NAME

Permanent Account number shall be allotted to the employee drawing the advance to ensure proper recoveries.

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116. REPAYMENT OF ADVANCE\MODE OF RECOVERY

i. Original Advance

The amount of advance shall be recovered in prescribed number of installments through monthly pay bills. The first installments shall commence with the first drawal of pay after a period of 9 months from the date of final installments of advance or after a period of 30 months from the date of first installment whichever is earlier.

In place of purchase of house from Rajasthan Housing Board, the recovery will commence from the month following the month in which the amount of advance was paid to the employee.

ii. Advance for Repairs

The recovery of advance for repairs or additions and alterations shall commence with the first issue of pay after a period of 3 months from the date of drawal of such advance.

iii. The monthly recovery towards repayment of advance shall also be made from the leave salary of subsistence allowance payable to the employee.

iv. The amount of repayment installments shall be fixed in whole rupee except in the case of last installment when the exact balance is known

NOTE

Recoveries shall be watched through a Register\ledger in Form FRAU-57. pages will be allotted for year-wise, account of recoveries.

117. AGREEMENT

i. To secure the University from loss consequent upon a employee dying or quitting service before complete repayment of an advance with interest accrued thereon in accordance with provisions of these rules the house purchased built or repaired together with the land on which it stands shall be mortgaged to the University in Form FRAU-59. The employee shall get the mortgage bond registered and submit it to the Competent authority.

ii. The original documents of title of land or property shall be presented by the employee who shall make an endorsement for mortgage of property. The original documents shall then be returned after keeping attested copies of such documents. On receipt of complete payments, an endorsement shall be made on the deed acknowledging receipt of the payment of whole money in respect of mortgage. The license deed granted by the Urban Improvement Trust or other development authorities for allotment

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of residential land or for sale by bidding at auction will be treated as title for the purchase of endorsement, etc.

iii. Mortgage bond shall be executed within six months from the date of drawal of advance in cases of advances taken for purchase of land and construction of house thereon or purchase of a built house or flat or tenement and at the time of drawal of advance in cases where advance is taken for construction of house on land already owned or for repairs or additions in respect of an existing house.

iv. An agreement in Form FRAU 60 shall be executed by the employee.

v. Mortgaged property will be released on liquidation the full amount due by a re-conveyance deed in Form FRAU-61.

118. CREATION OF SECOND MORTGAGE

The employee may be permitted to create second charge on the property with the following conditions provided they obtain prior permission of the Competent authority and submit deed of second charge in Form FRAU-62 to him for scrutiny :

i. Second charge will be in respect of loans to be granted for meeting the balance cost of land, house, additions etc.

ii. Loan is taken from the recognised financial institutions such as banks, State Central financial Corporations, Public companies, formed and registered in India under the Indian Companies Act carrying main business of long term finances for house, etc. Life Insurance Corporations and General Insurance Companies.

iii. Total amount of advance sanctioned by the University and the loan raised by the employee, taken together shall not exceed the prescribed cost ceiling limits.

NOTE

Draft of letter to the Competent Authority and by the Financial Institutions are attached to these rules as Form FRAU 63 and Form FRAU 64.

119 PERIOD FIXED FOR PURCHASE OR CONSTRUCTION OF A HOUSE

The employee who is sanctioned advance should complete the transactions for purchase of a plot or house or construction of house or carry out repairs, additions, alterations within the period given below :

i. Purchase of plot & a built house	Within a period of 6 months from the date of drawal of advance.
-------------------------------------	---

- ii. Purchase of a plot and construction of House thereon. Purchase of plot within a period of 6 months from the date of drawal of first installment and construction of house within a period of 6 months from the date of drawal of final instalment.
- iii. Construction of a house Construction of house within a period of 6 months from the date of drawal of last installment of advance within a period of 4 months from the date of drawal of advance or final installment.
- iv. Repairs, additions or alterations

120. SALE OR DISPOSAL OF THE HOUSE BUILT, PURCHASED OR REPAIRED WITH THE AID OF ADVANCE

1. Ordinarily an employee shall not sell or otherwise dispose off the house built, purchased or repaired with the aid of advance till the advance together with the interest thereon has been fully paid.
2. The competent authority may, however, permit the employee to sell or otherwise dispose of the house before the advance taken for its construction or purchase or repairs, etc. from University together with the interest thereon has been fully paid provided he is thereby enabled to clear the whole amount due.
3. The Competent Authority, in special circumstances, may permit the employee to sell the house provided that out of the sale proceeds, an amount equal to the amount of loan is invested in purchase of another house, which is mortgaged to the University.

121. INTEREST ON THE HOUSE BUILDING ADVANCE

Interest referred to in rule 114(4)(v) on the amount of advance shall be worked by applying the formulas as under :

- a. Where principal is repaid in equal installments from month to month : -

$$\text{Interest} = \frac{n(n+1)}{2 \times 12} \times \frac{r}{100}$$

- b. Portion of the principal is paid in equal monthly

installments and the balance is paid in lump sum :

$$\text{Interest} = \frac{n}{2} (a + 1) X \frac{r}{100} \times \frac{1}{12}$$

c. Repayment is not regular.

The balance outstanding on the last day of each month should be added up then the interest should be worked out as under :

Total Interest

$$X \frac{\frac{l}{12} + \frac{r}{100}}{2}$$

Bearing Balance

NOTE

N = Number of r including last installments of lumpsum payment, if any.

a = Amount of Principal

x = Amount of each installment of repayment

r = Rate of interest

l = Last balance for which interest is due.

122. CHARGING OF PENAL INTEREST

In cases where installments are not paid regularly on prescribed period/date of advance not utilised on the purpose defined under these rules, penal interest as may be prescribed by the University shall be recovered from the employee.

CONVEYANCE ADVANCE

122. (1) ELIGIBILITY

Conveyance advance shall be granted to permanent employees of the University.

(2) PURPOSE OF ADVANCE TO BE GRANTED

The advance shall be admissible for the following kind of conveyances :-

- i. Motorcar\Jeep
- ii. Motorcycle\Scooter\Moped\Autocycle

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iii. Bicycle

124. GENERAL CONDITIONS

- i. Advance for purpose of conveyance cannot be claimed as a matter of right.
- ii. Advance may be granted in the following circumstances :
 - a. Where an employee is required to maintain conveyance as a condition of service or employment or holding any post to which he may be appointed.
 - b. Where in the opinion of the Competent Authority the possession of conveyance is likely to add to the efficiency of an employee.
- iii. No advance shall be granted to an employee, who is due to be retired within a period of 3 years from the date of sanction of advance.
- iv. The conveyance purchased shall be considered to be the property of the University.
- v. It shall be obligatory on the part of the employee to get the conveyance insured on comprehensive basis, where necessary under these rules, until the advance with interest thereon is fully paid.
- vi. Simple interest at the rate fixed by the University from time to time, shall be charged on the amount of the advance. The interest shall be calculated on the balance outstanding on the last date of the month.
- vii. In the event of death of the employee before complete repayment of amount of advance with interest thereon, the advance with interest shall be recovered by adjustment from either against death-cum-retirement gratuity, bonus or University contribution to the Provident Fund, in case of C.P.F. or leave salary or other emoluments\claims payable after the death of the employee. The interest shall not be charged beyond the date of death of employee on account of advance thus adjusted.
- viii. Repayment of advance.
- ix. Penalty for contravention of Rules.

125. EXTENT OF ADVANCE AND PERIOD OF REPAYMENT

The amount of advance for purchase of conveyance and the number of instalments for repayment shall be as under : -

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Category of employee drawing basic pay	Kind of <u>Conveyance</u> Advance	Amount of Advance	No. of instalment of recov. of Adv. with interest thereon
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Rs. 10500/- p.m. and above	Purchase of new motorcar or Jeep	11 months pay or Rs. 1.80 Lacs or 80% of the actual price of motor car whichever is less	180
	Purchase of an old motor car/jeep	6 months pay or Rs. 100000 or 80% of the actual price of motorcar/ jeep whichever is less	180

NOTE

The Officer concerned will submit an affidavit stating the price paid by him for the car alongwith other prescribed details, make of car and year of manufacture.

Rs. 2650/- p.m. & above	Scooter/motor cycle/moped/Autocycle	6 months pay or Rs. 30,000/- or 80% of the actual price of scooter/motor-cycle/moped whichever is less	120
	tricycle for disabled and handicapped employee only		
All employees		Not exceeding Rs. 1500/- or the cost of cycle whichever is less	50

NOTE

1. Pay means pay as defined in service rules excluding special pay.
2. Actual price means and includes :-
 - a. Actual price paid as the cost of conveyance

- b. Price paid for essential accessories like spare wheel, tire and tube, pump and tools, pillion seat, mirror.
 - c. Price paid for essential extra items of permanent nature like luggage carrier, foot-mats, seat-cover, hub-caps, mirror and light carpets.
3. Where husband and wife both are University employee, the pay of the both of them may be clubbed for the purchase of determination of eligibility for a particular type of conveyance mentioned above. The amount of the advance shall be granted to either of them on the basis of his/her pay who makes an application for the grant of advance under these rules. In such cases the other spouse shall not be eligible for entitlement to the grant of conveyance advance, until the previous advance together with interest thereon taken by other spouse has been fully paid.

127. PROCEDURE FOR GRANT OF ADVANCE

- i. Application for advance shall be made in the prescribed Form to the Competent Authority who will examine it in the light of provisions of rules and shall enter the particulars in the Register of Advance for conveyances in Form FRAU-55.
- ii. The Competent Authority shall ensure that funds are available out of the allocation placed at its disposal in the year.
- iii. The Competent authority shall obtain an agreement in Form FRAU-65 duly executed by the employee. The agreement shall be signed by the Competent Authority on behalf of the University and shall remain in his safe custody. The fact of execution of agreement shall be mentioned in the sanction.
- iv. The sanction issued for drawal of advance shall remain current for three months from the date of issue. The period within which the conveyance should be purchased by the employee shall be mentioned therein.
- v. The advance shall be drawn only after the employee has received a written assurance alongwith the invoice from dealer that supply is likely to be available within a month. The advance shall be payable in one instalment by means of crossed cheque/bank draft issued in the name of the dealer only. In cases of advance being more than the actual price, the balance shall be refunded by the dealer directly to the University.

NOTE

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Permanent account number shall be allotted to the employee drawing advance to ensure proper recoveries.

127. EXECUTION OF MORTGAGE DEED

- i. Every employee who purchased conveyance shall be required to execute mortgage deed in Form FRAU-66 within a period of one month from the date of purchase of conveyance.
- ii. The mortgage deed shall remain in the safe custody of the Competent authority. It shall be returned to the employee after the advance with interest thereon has been fully paid.

129. PERIOD FIXED OF PURCHASE OF CONVEYANCE

The employee shall purchase the conveyance within one month from the date of drawal of advance. No extension in the period will be ordinarily allowed. Wherein exceptional cases, extension in period is allowed, the interest during this period of extension will be charged at penal rate prescribed under these rules.

129 DOCUMENTS TO BE FURNISHED ON COMPLETING PURCHASES

Immediately on completing purchases of conveyance the employee shall furnish cash receipt and bill to the competent authority, who will scrutinise that advance has been utilised for purchase of conveyance within the prescribed period and that the actual price is not less than the amount of advance. The Competent Authority shall return cash receipt and bill to the employee.

130. INSURANCE OF MOTOR-CAR\JEEP AND MOTOR-CYCLE\SCOOTER MOPED INTEREST OF UNIVERSITY IN THE INSURANCE POLICY SECURED

In case of advance sanctioned for purchase of car\jeep, motorcycle\scooter\moped the competent authority shall after payment of advance obtain from the employee a letter in Form FRAU-67 to the General Insurance Corporation of India or its subsidiaries to notify to them the fact that University is interested in the Insurance Policy secured. He will himself forward the letter to the Corporation and obtain its acknowledgment. If insurance has been effected on an annual basis, this process will be repeated every year until advance has been fully paid to the University.

131. REPAYMENT OF ADVANCE\MODE OF RECOVERY

- i. The amount of advance shall be recovered in prescribed number of instalments through monthly pay bills. The first instalment shall commence with the first issue of pay after the advance is drawn. In case pay is disbursed before 1st of the following month, the instalment in repayment of advance made

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through such pay bill will be taken as paid on 1st of the following month to which the pay relates.

- ii. In cases where the employee is unable to draw his pay each month for certain reasons, the recovery towards repayment of advance shall be deemed to have been made in the month following the month to which pay/leave salary relates irrespective of actual date of its drawal.
- iii. The monthly recovery towards repayment of advance shall also be made from the leave salary or subsistence allowance payable to the employee with leave of any kind or under suspension.
- iv. The amount of repayment of instalment shall be fixed in whole rupee except in the case of last instalment when balance of rupees should be recovered.
- v. The amount of interest will be recovered in one or more installments each installment being not more than the installment in which the principal is recovered. The recovery of interest will commence from the month following that in which repayment of principal has been completed.

NOTE

Recoveries shall be watched through a Register\ledger in Form FRAU-57. Page\pages will be allowed for year-wise account of recoveries.

132. SALE OR DISPOSAL OF CONVEYANCE PURCHASED WITH THE AID OF ADVANCE

- i. Ordinarily, the employee shall not sell or otherwise dispose of the conveyance purchased with the aid of an advance till the advance, together with the interest thereon, has been fully paid.
- ii. The Competent authority may however, permit an employee to sell or dispose of conveyance before the advance together with the interest thereon has been fully repaid. Where such permission is granted, the sale proceeds must be applied towards repayment of entire outstanding balance.
- iii. The Competent authority may also permit the employee to apply sale proceeds towards such purchase subject to the following conditions : -
 - a. the amount outstanding shall continue to be repaid at the rate previously fixed, and
 - b. the new car or other conveyance shall be insured and mortgaged to the University as required under these

rules.

- c. the amount outstanding shall not be permitted to exceed the cost of the new conveyance.

133. GRANT OF SECOND\THIRD ADVANCE FOR PURCHASE OF CONVEYANCE

(1) An employee may be granted second\third advance for purchase of conveyance subject to the following conditions -

- a. the previous advance has been repaid in full together with the interest thereon.
- b. the conveyance purchased with the aid of advance has been sold, after obtaining prior permission of the Competent authority and the balance of sale proceeds remaining with the employee after making repayment of entire outstanding balance of previous advance together with interest is utilised fully towards the purchase of another conveyance. Provided that the application of sale proceeds towards the purchase of conveyance shall not be insisted upon if more than one year has elapsed between the date of selling the said conveyance and the date of applying for the second\third advance.

NOTE

The provision of clause (b) will not apply to the purchase of bicycle.

- c. the advance shall be admissible for purchase of new or second-hand motorcar\jeep, motor-cycle, scooter and moped.
2. The amount of second\third advance shall be either
- a. 80% of the actual price of the new conveyance, or
 - b. the actual of the new conveyance minus the amount of sale proceeds of old conveyance if available according to clause (b) of sub-rule (1) of this rule or
 - c. the maximum amount admissible under rule whichever may be less.

The second\third shall only be admissible after expiry of a period of five years from the date of grant of first\second advance, as the case may be.

134. ADVANCE AGAINST TEMPORARY LOAN RAISED FROM A BANK

The Competent Authority may sanction advance to clear off a temporary loan raised from a bank for purchase of conveyance pending issue of sanction under these rules provided that the conveyance has been purchased within a period of three months from the date of making the application for sanction

of advance.

135. LOAN FOR PURCHASE OF CONVEYANCE BY BANK

Notwithstanding the provisions contained in rule 135 of these rules, the competent authority may notify the name of the banks, the extent of repayment guarantee and the date from which the approved banks shall commence granting loan to University employees for purchase of conveyances in accordance with the prescribed terms conditions and the procedure.

136. INTEREST ON THE CONVEYANCE ADVANCE

Simple interest at the rate fixed by the University from time to time shall be charged on the amount of advance in the manner mentioned in Rule-122. Penal interest, in cases where installments are not paid regularly on due dates/or advance not utilised for the purpose defined in these rules may also be charged as may be prescribed by the University.

137. AUTHORITIES EMPOWERED TO SANCTION ADVANCE

The power to sanction advance shall vest with the Vice-Chancellor.

138. Food Grain Advance

1.. ELIGIBILITY

The foodgrain advance shall be admissible to permanent employees upto the level of Section Officer.

NOTE

Pay means as defined in Service Rules but excludes Personal and Special Pay.

It will also be admissible to temporary employees who have put not less than two years continuous service. An employee under suspension is not eligible for this advance. Surety from a permanent employee would be necessary to sanction the advance in case of temporary employees.

2. i. The advance shall be sanctioned only once in a financial year during the period from 15th of April to 15th of August.

ii. Simple interest as may be prescribed, shall be payable on the balances outstanding on the last date of each month.

iii. An employee who takes advance shall give the following certificate within a period of two months from the last date of drawal of advance in token of proof that advance has been utilized :

CERTIFICATE

I _____ certify that I have purchased foodgrain for the full amount of Rs. _____ as foodgrain advance.

3. EXTENT OF ADVANCE AND PERIOD OF REPAYMENT

- i. The amount of advance shall be Rs.3000/- or higher, amount as may be authorised by the Board of Management from time to time.
- ii. The amount of advance together with interest thereon shall be recoverable in 10 monthly installments or by 28th February of the financial year whichever is earlier.
- iii. In case of foodgrain are not purchased within the period of two months, the entire amount of advance together with penal interest as may be prescribed shall be repaid in one installments and recovered from his pay. Any unutilised balance of the advance shall also be recoverable in one installment. In case net amount of pay falls short of the amount of advance recoverable, the balance amount shall be recovered from his subsequent pays or any other dues pending.

4. MODE OF RECOVERY

- i. The amount of advance shall be recovered through monthly pay bill. The first installment shall commence with the first issue of pay after advance is drawn.
- ii. The amount of installment shall be fixed in whole rupee except in the case of last installment when the balance shall be recovered. The amount of interest shall be recovered in one installment alongwith the last installment.

Application shall be given in the prescribed form. Account shall be maintained in the Register of Advance in Form FRAU-57.

139. GRANTING OF OTHER ADVANCES

The Competent Authority may also grant any other advance in accordance with the rules issued and to the extent authorised by the Board of Management.

CHAPTER - VII

STORES

Part - I : Section - I

140. STORES DEFINED

Stores will include articles and materials of consumable as also non-consumable (permanent) nature purchased or acquired for the use of the University. It excludes books, periodicals publications, etc. in the library.

141. PRIMARY REQUIREMENTS OF PURCHASES

1. Purchases shall be made in the most economical manner in accordance with the definite requirements of the University.
2. Stores shall not be purchased in piece meals or splitted to avoid sanction of competent authority.
3. Stores shall not be purchased in advance of actual requirements.
4. Purchase through tenders shall be made only from those firms who are registered with the State Commercial Taxes Department.
5. Purchase shall be subject to the budget provision specific or otherwise.
6. In case of such purchases where there is a system of allowing discount or rebate in particular period of the year, purchases shall be so regulated that facility of such discount or rebate is availed to the fullest extent.
7. Where scale of consumption or limit of stores have been laid down. Such scales or limits will be strictly adhered to.
8. The Head of Office\Stores Officer\Purchase Committee who are required to procure materials for the University shall follow the following yardsticks of financial propriety:-
 - (a) Whether the offers have been invited in accordance with the rules and after following a fair and reasonable procedure in the prevailing circumstances.
 - (b) Whether the selected offer will adequately meet the requirements for which it is being procured.
 - (c) Whether the price or offer is reasonable in comparison to the prevailing market rates and consistent with the quality required, and
 - (d) Above all whether the offer being accepted is the most

appropriate one taking all relevant factors into account and in keeping with the principles of financial propriety as provided in Rules 38 of these rules.

9. Tenders shall not be considered without receipt of prescribed Earnest Money.

SECTION - II

TENDER

142. CENTRAL PURCHASES

Purchases of store-articles required for activities of the University shall ordinarily be made Centrally except otherwise provided in these rules. However, the purchases of Lab. equipments, glass-wares, chemicals, lab. furniture etc. shall be made by the teaching departments on the approved rates under CSPD, DGS&D or University Rate Contracts.

The Stores-Officer shall collect demands of articles to be purchased in a year from the concerned officers by end of May each year to be put up to the Purchase Committee. He would be responsible for taking subsequent action.

NOTE

It will not be necessary to receive consumable articles in the Central Stores and entered in Central Stock Register. In cases of certain consumables, articles which are used in programme/unit, stores will be received directly by the Unit and stock entries made at their end.

143. PURCHASE WITHOUT TENDER

1. Ordinarily, all the purchases shall be made through tenders except in the following cases :-

(a) Purchases from Government Corporations\Companies\Undertakings Cooperative Federation, Tilam Sangh at the approved rates.

(b) Petty purchases for office and casual requirements, items of Groceries, medicines from retail shop under CONFED Wholesale Sahakari Upbhokta Bhandars and Cooperative Societies, upto Rs.5,000/- in a year.

(c) From Government departments, manufacturing certain articles or supply\selling articles,

(d) From Khadi Bhandars.

- (e) Jute Carpets and doormats from Coir Board of Govt. of India.
- (f) Furnishing items of cloth for uniforms, from authorised shops of Handlooms of Government of India, State Government, Other Government, National Textile Corporation and retail shops, furnishing items of manufacturers.
- (g) Spare parts of particular make of Motor Vehicles, Machinery & Equipments tyres, batteries From their authorised dealers, sole distribt. manufacturing or original equipment suppliers.
- (h) Films\photographic materials From the manufacturers or their authorised dealers upto Rs.50,000\— at a time.
- (i) Steel From steel authority of India and their stock yards.
- (j) Pictures & Paintings Through Purchase Committee.
- (k) Animals & Birds feed From Rajasthan Coop. Marketing Federation (RAJFED) and Raj. Coop. Dairy Fed. & its shops.
- (L) Plant & Trees From Government Nurseries.
- (M) Drugs & Medicines From Rajasthan Drugs Pharmaceutical Ltd. (R.D.P.L.)
- (n) Catering Material for guest-house, including sweet meals From reputed\establi-shed dealers, authorised dealers, etc., Coop. Societies, Govt. Dairies and shops.
- (o) Petrol, Lubricants, LPG From Petrol Pumps of Indian Oil Corporation, Hindustan Petroleum or Bharat Petroleum.
- (p) Papers for general use & printing From Government of India Corpn. upto Rs.50,000\— in a year.
- (q) Paper of special kind From their authorised

needed for a specific purpose

dealers or manufacturer or sole distributors.

NOTE

The concept of purchases without tenders has been provided to avoid the observance of normal procedure of advertisement etc. to curtail unnecessary expenditure thereon to save time and to procure materials at the reasonable price. It does not mean that articles are to be purchased at the higher rates as quoted by the Corporation manufacturers, firms simply because the items are to be purchased without tender. The rates charged should be reasonable in comparison to the prevailing market rate for the similar articles available in the market. Negotiations should, therefore, be resorted to wherever considered necessary to bring down the rates specially where bulk purchases are to be made.

- 2. In case of spare parts of particular make negotiations with all the authorised dealers available at a place should be done after inviting limited tenders for purchases exceeding Rs.10,000/-.
- 3. The University may at its option also avail the facility of making purchase from rate contract firms under Central Stores Purchase Organisation of the Government of Rajasthan and Director General, Supply and Disposal of Government of India without tender.

144. PURCHASE THROUGH TENDER

Tenders shall be invited for supply of all articles unless the value of the order to be placed is upto Rs.2000/- or the Purchase Committee is satisfied that sufficient reasons, which shall be recorded in writing, exist that it is not in the public interest to call for tenders or the demand is urgent or of secret nature or the sources of supply are limited or where the article is not manufactured by any other manufacturer or where there is no substitute or where-ever after two attempts by advertisements tenders are not received. In such cases the committee may resort to limited tender system even though the estimated value is more than Rs. 50,000/-.

145. SYSTEM OF TENDERS

Tenders shall be obtained in the following manner :-

Open tender (through advertisement)	Where value of tenders is above Rs.50,000/-.
Limited Tender (by invitation to a limited number of firms)	Where value of tenders is upto Rs.50,000/- and above Rs.2,000/-.

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146. (1) PERIODICITY OF TENDERS

The periodicity of tenders shall ordinarily be for one year. The Purchase Committee may, however, recommend periodicity for more than one year in case of purchases of stationery, answer-books, printed material, forms, etc., and consumable articles for laboratory and special faculty. The Committee may also suggest extension of tender period for a further period of three months on its expiry in circumstances where purchases could not be finalised for the new year after recording reasons.

(2) TIME LIMIT FOR TENDERS & PUBLICITY

(a) Time limit and publicity of tenders shall be as under :-

<u>Open Tender</u>		
<u>Value of Stores</u>	<u>Periodicity</u>	<u>Mode of Publication</u>
Exceeding Rs.50,000\ - and Upto Rs.2.0 lacs	15 days	One principle daily State level news-paper
Exceeding Rs.2.0 lacs & upto Rs.5.0 lacs	20 days	Two principal daily State Level news paper
Exceeding Rs.5.00 Lacs	one month	One principal daily State News paper and one all India level news paper.

(b) Limited Tenders

Exceeding Rs.2000\ - & Upto Rs.50,000\ -	7 days	Letters to the firms per list maintained.
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147. PURCHASE THROUGH LIMITED TENDERS

(a) Tenders shall be invited from small scale Industries\wholesellers\producers\manufacturers\ original equipment manufacturers\sole\sub-distributors\authorised dealers\reputed and established retailers.

(b) For this purpose the Purchase Committee will finalise a list of such firms of known reliability who deal in items to be purchased and possess facilities and capabilities for supply of such stores and shall be maintained. A list of S>S>I Units alongwith their place of location, items manufactured, capacity, etc. may also be obtained from the Director of Industries, Rajasthan. Limited tenders shall be invited only from the firms mentioned in the list maintained. The list will be modified once in two years. Tender notice shall be given to sufficient number of firms to avail

competitive rates.

148. SHORT NOTICE TENDER

In case of urgency which shall be recorded in writing, the Purchase Committee may reduce the period mentioned in Rule-146 above, the limited tenders may be obtained by the Purchase Committee even by hand in case of urgent purchases after recording reasons.

149. PURCHASE OF ARTICLES OF SMALL ORDERS

Articles of the value upto Rs.2000/- shall be purchased from the authorised dealers, cooperative societies/stores or bhandars, authorised stockists Government Departments Corporations, shops, retail shops of manufacturers and established retailers.

150. TENDER NOTICE

Tender notice in Form FRAU-68 should contain in brief, complete specifications, I.S.I., I.S.D., numbers, part number, weight, type, G.S.M., (In case of papers) estimated value, quantity earnest money, delivery time, date and time of receipt of tender, its opening, cost of tender forms etc. Article of I.S.I., I.S.D., marks of holding agmark quality shall be generally given preference for making purchases.

151. SALE & ACCOUNT OF TENDER FORM FOR OPEN TENDER

Tender forms which shall be in Form FRAU-69 shall be signed at the top by the Head of office before being sold to the intending tenders. An account of tender forms sold shall be kept in Form FRAU-70.

152. COST OF TENDER FORM FOR OPEN TENDER

For value of Rs.50,001 & upto Rs.2 lacs Rs. 50/-

For value above Rs. 2 Lacs Rs.100/-.

153. RECEIPT OF TENDER FORMS

- (i) All tenders shall be received duly sealed upto the scheduled date and time preferably in a sealed box. Tenders shall be entered in the Tender Receipt Register in Form FRAU 71.
- (ii) Tenders received unsealed, torn or damaged condition through post or by personal delivery shall be so marked on the cover by the receiving the same put in a fresh cover and resealed if so, warranted. All such entries shall be attested by the Store Officer/Head of Office.
- (iii) The Register of tenders received shall be closed on the scheduled date and time giving in words and figures the

number of tenders received in time.

- (iv) The Register shall remain in personal custody of the Store Officer\Head of Office.
- (v) Tenders received by telegram or given in the form other than the tender forms supplied by the University shall not be considered.

154. DECLARATION BY THE TENDERS

Intending tenderers shall furnish a declaration in Form FRAU-72 that they are bonafide manufacturers\wholesellers\sole or sub-distributors\sole selling\marketing agent\authorised dealers in the goods\stores, equipments of which they have tendered.

155. DELAYED\LATE TENDERS

Tenders received by the prescribed date and time shall be opened by the concerned committee before the tenderers present. The proceedings of opening of tenders shall be prepared in form FRAU-73. Tenders received before the time of opening but after the prescribed time of receipt of tenders and those received after the prescribed time of opening shall not be opened and considered at all.

156. FORMATION OF PURCHASE COMMITTEE

There will be two Purchase Committees one for purchase of stores of the value of Rs 2001 and upto Rs.50,000/- called Purchase Sub-Committee and other for value exceeding Rs.50,000 called University Purchase Committee. The Committees would comprise of at least three members. Out of these three members one would be Comptroller of the University in case of UPC and his representative in case of Purchase Sub-Committee and other would be the Head of the Office\Officer initiating the demand for stores. The presence of the Comptroller in case of University Purchase Committee or his representative in case of sub-committee would be compulsory in the meeting. Experts\Technical Officers may also be associated in the cases of purchases involving a technical aspects like machineries and equipments. Cases of limited and open tenders shall only be placed before the Committees. The Purchase Sub-Committee shall be the final authority for approval of the tenders.

The recommendations of the University Purchase Committee shall however be put upto the Vice-Chancellor for approval.

157. FUNCTIONS & POWERS OF THE PURCHASE COMMITTEE

- (i) The Purchase Committee shall before taking any action for making purchases, examine the proposals for articles to be purchased with special reference to its need and specification and the budget provision.

- (ii) The Committee will open the tenders as and when received on the prescribed dates in the presence of tenderers.
- (iii) The Committee may recommend or approve rates in case of Sub-Committee of more than one firms at the lowest rate and specify quantity in order to ensure regular supply of store articles.
- (iv) The University Purchase Committee may also recommend rates of firms other than lowest after recording reasons.
- (v) The Committees are empowered to undertake negotiations with the suppliers to reduce the rates or to withdraw or modify any conditions imposed by them.
- (vi) The Committees may extend or recommend the delivery period without levying liquidated damages prescribed under these rules.
- (vii) The Committees may, if considered necessary inspect the stores articles at the time of their receipt to ensure that they conform the quality approved by them.
- (viii) The University Purchase Committee may recommend the purchase of articles of an specific brand\make to meet the specific requirements of faculty etc. after recording detailed reasons.

158 RATE CONTRACTS FOR COMMON ITEMS

The University may for common items being used by Head of Offices, enter into annual\biannual rate contracts with the firms for making supply of articles as and when needed by respective offices. Such rate contracts may be useful for procuring articles\stationery required for examination purposes and books for library.

159. SINGLE TENDER AND NUMBER OF TENDERS RECEIVED.

- (i) In case of single tender received in response to tender notices, the University Purchase committee may in case referred by Purchase Sub-Committee decide to sanction or re-invite tenders after recording reasons. In case of single tender received by the University Purchase committee, the matter would be referred to Vice-Chancellor for decision.
- (ii) It would not be necessary to re-tender if the number of tenders received in less than three ever after wide publicity and the Purchase Committees are satisfied that the rates received are fair and reasonable and compare with the prevailing market rates of the area.

160. ACCEPTANCE OF TENDERS AND ISSUE OF SUPPLY ORDERS.

- (i) As soon as a tender is accepted, an intimation shall be promptly conveyed specially in cases where validity of a tender and rates have been limited to a particular date. In case of delay in acceptance of tender, the tenderers should be requested to extend validity.
- (ii) The unsuccessful tender should also be informed and asked to collect samples and earnest money if any.

161. NEGOTIATIONS

Negotiations shall not ordinarily be undertaken. In exceptional circumstances, where it is desired to get rates reduced or to obtain clarifications or withdrawal or modification of terms and conditions or other reasons, negotiations may be carried out with all the tenders after recording reasons and after giving reasonable notice, date and time. Negotiations will not make original offer made by tenderers in operative. Any subsequent offer for reducing rates etc., received after negotiations have been carried out and decision taken received shall not be considered.

162. RE-INVITATION OF TENDERS

Re-invitation of tenders shall be resorted to sparingly as the University if put to loss due to higher rates and advertisement expenses. This can be avoided if proper planning is done at the time of invitation of tender IN REGARD to specification, publicity, time, quantity and validity. However, there may be cases where tenders are reinvited on account of various reasons like expiry of validity period, considerable change in specification offers being insufficient or due to usual terms and conditions and any other reasons. Detailed reasons shall be recorded.

NOTE

A statement of such cases involving amount of loss due to higher rate with the name of the officer responsible for such loss shall be put up to the Finance Committee at the end of the year.

SECTION - III : EARNEST MONEY AND SECURITY DEPOSIT

163. (i) Earnest money and security deposit shall be obtained at the rate of 2% and 5% respectively of the estimated value in cases of purchases valuing above Rs.50,000/- Government Corporation/companies/undertakings/boards/Government departments are exempted from payment of earnest money and security deposit. The S.S.I. Units are exempted to the extent mentioned in the Preference of Industries of Rajasthan, Rules 1995.

(ii) The earnest money and security deposit shall be deposited in the account of the Purchase

Committee may exempt any firm from the payment of Earnest money or security deposit in view of its reputation, its standing or in respect of items of proprietary nature or where such firms do not agree to such condition. Reasons shall be recorded.

164. FORM OF EARNEST MONEY\SECURITY DEPOSIT

(i) Earnest money shall be obtained in cash or draft or bankers cheque. Security deposit may be obtained in cash or draft or bankers cheque, Post-office Savings Bank pass books or fixed deposit receipts of scheduled banks, National Savings Certificates, Kisan Vikas Patra or any other script\instrument under National Savings Schemes for promotion of small savings. Savings certificates shall be accepted at surrender value duly pledged in the name of the Registrar of the University. Security deposit may also be deducted from bills of the firm in case of delivery is staggered.

(ii) An account of deposit and that of Interest bearing securities shall be maintained in the Form FRAU-131 & 132.

165. REFUND

(i) The earnest money of unsuccessful tenderers shall be refunded soon after the final acceptance of tender.

(ii) The security deposit shall be refunded within one month of the final supply of the articles and payment of claims. It will however, be refunded on the expiry of guarantee\warranty period where there is such conditions.

166. FORFEITURE OF EARNEST MONEY\SECURITY DEPOSIT

(1) The earnest money shall be forfeited in the following cases :-

(i) When the tenderer withdraws or modifies the offer after opening of tender but before acceptance of tender.

(ii) When he fails to commence the supply of the item ordered within the time prescribed.

(iii) When the tenderer does not deposit the amount of security deposit after the purchase order is given

(2) SECURITY DEPOSIT

Security deposit shall be forfeited in the following cases :-

(i) When any terms and conditions of the contract for supply is infringed.

(ii) When the tenderer fails to make complete supply satisfactorily.

NOTE

Notice will be given with reasonable time before forfeiture.

SECTION - I GENERAL

167. REPEAT ORDERS

The Purchase Committee may increase quantity originally tendered and ordered for supply by 50% after recording reasons provided such orders are given within one month of the date of expiry of last supply made and also subject to the condition that prices have since not been reduced and purchases were not made on an urgent basis or under rule 144 and 148.

168. PURCHASE ON FAILURE OF ORIGINAL TENDERERS

In case of tenderer does not make supply or fails to make complete supply as per purchase order, supply order may be given to another tenderer if he so agrees on the same rate and terms on which order was given to the original tenderer. The tenderer will be required to deposit earnest money/security deposit as prescribed.

169. ADVANCE TO SUPPLIERS FIRMS

Advances for purchase of stores shall be given only in the following cases and in exceptional cases when it is as absolutely necessary as per financial powers after taking necessary precautions and securing the University against any loss and for preventing the system from becoming general : -

(i) The firms are established having reputation for their dealings. Advances will be given against proof of dispatch received through banks and usual prior inspection and verification. In case of goods transport companies, advances shall be given only to those companies who are registered/enlisted with banks and after usual inspection and verification except as intimated above. No advance shall be given without its financial coverage either through bank guarantee or other securities except as provided in Clause (ii).

(ii) Advances to the extent of 100% may be given to the State Government\Central Government Corporation\Undertakings.

170. RECOVERIES FROM SUPPLIERS

Recovery of short supply breakage, rejected articles shall ordinarily be made from supplier bills. It can also be made from his dues and security deposits available with the University.

171. LIQUIDATED DAMAGES

In case of grant of extension in the delivery period requested by the suppliers on account of hindrances on his part, liquidated damages may be recovered on the basis of following percentages of value of stores which the tenderer has failed to supply :

- (a) Delay upto one fourth period of the prescribed delivery period. 2.5%
- (b) Delay exceeding one fourth but not exceeding half of the prescribed delivery period. 5%
- (c) Delay exceeding half but not exceeding 3/4 of the prescribed delivery period 7 1/2%
- (d) Delay exceeding three fourth of the prescribed delivery period 10%.

172. FORMS FOR MAKING PURCHASES AND CONTRACTS

Tender notice, tender forms, conditions of tender and contract and agreement shall in the form FRAU 69, 70, 74 and 75.

NOTE

In case of limited tenders the above forms shall not be used. The limited tender notice shall usually contain full particulars of items to be purchased. The purchase order shall in such cases shall be in Form FRAU-76.

PART - II

Section - I : Receipt of Stores

173. RECEIPT OF STORES

All materials received shall be inspected, counted, measured weighed as the case may be at the time of delivery. The material will be inspected in respect of quantity and quality. The stores incharge will have preliminary inspection to ensure the following : -

- (i) That there is a purchase order for that item on the

firm.

- (ii) that the supply is made within time specified in the purchase order and at the correct receiving points.
- (iii) that the material is strictly in accordance with the firms challan and the purchase order.
- (iv) that quantity received is correct by actual count or weighment.

Quality inspection will be done by Inspection Committees constituted by the Vice-Chancellor for the value of stores exceeding Rs.2000/- . The members of the Committee will consist of members other than stores officer and members of Purchase Committees mentioned in rule 156. Whenever necessary, technical officers shall be associated in the Committee. The Committee will inspect in special reference to manufacturers\trade mark, part number, I.S.I.\ISI>S>O. marks, dimensional details, specification as per purchase order, compare with the sample if any, arrange testing if prescribed, from a recognised laboratory and record the inspection note which will be pre-requisite for the payment to suppliers.

174. LABORATORY TESTS

In case of tests from laboratories, three samples shall be drawn in the presence of authorised representative of the supplier and will be duly signed and properly sealed. One of the samples so drawn shall be sent to laboratory, second sample given to the authorised representative of supplier and third kept for record in the office. The testing fee paid shall be borne by the University. In case of rejection, however, due to articles found sub-standard on test, the testing fee so paid will be recovered from the supplier.

175. INSPECTION WITH SAMPLES

The Inspection Committee shall pick-up few articles from the supply and compare these articles with the sample and the specifications with a critical eye to ascertain whether the articles supplied conform in all respects with them. The number of articles picked up for such comparison shall be such as would give the Committee a reasonable basis for concluding that the supply in general is in conformity with the approved sample, if any, and\or specification. The number of articles picked for such comparison shall not be less than 10% of the supplies unless this is impracticable.

The Committee shall on finding supplies satisfactory, approve its acceptance and certify that on carefully inspecting the supply in the prescribed manner they found it to conform with sample\specification and answering prescribed\practical tests.

If the supply is not in conformity with the sample or

specification, the Committee shall mention in the note, defects found by them and advise replacement of such defective supply by the supplier. The supplier shall be informed about rejection within 15 days of rejection to remove the supplies.

NOTE

A register of samples received shall be maintained in Form FRAU-77. The unsuccessful tenders may be asked to take their samples back soon after the acceptance of tenders. The tenderer whose tender has been accepted may however, be allowed to take them back after payment of final bill and refund of security deposit. In case of unclaimed samples, not collected within a year of supply, the articles shall be taken to regular stock of the University and used in its activity.

176. INTERNAL LOCAL TRANSFERS

In the case of local transfers or stores issued to other units located outside Ajmer, inspection shall be restricted to quantity nomenclature, part number and general condition only and not to detailed checking as the material has already been received by an office. Any defect in quality shall however, be reported to the Unit, from where it was earlier received and to the stores officer, local transfers shall be made through challan in form FRAU-78 which shall be prepared in triplicate. One copy shall be returned to the sender in token of entry made in the concerned stock register.

SECTION - II ; CUSTODY OF STORES

177. CUSTODY OF STORES

The Stores Officer or any other Officer entrusted with stores of any kind shall ensure adequate arrangements for safe custody of stores by providing suitable accommodation more particularly for valuable perishable and combustible stores, for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration.

SECTION - III ; ACCOUNT OF STORES

178. ACCOUNT OF STORES

The Stores Officer in case of centralised purchases and every officer incharge of the programme activity of the University to whom the stores have been issued for making use in that activity either from Central Stores or stores received by them directly from the firms shall be required to maintain suitable subsidiary accounts and inventories and prepare correct returns in respect of stores in their charge with a view to preventing losses through theft, accident, fraud or other-wise and to making it possible at any time to check the actual

balances with the book balances and the payment made to suppliers etc.

Separate accounts shall be kept of : -

(i) Permanent stock

(ii) Consumable stock

(1) Permanent stock shall include items of non-consumable nature like Furniture & Fixtures, Machinery and equipments, tools, carpets, vehicles, cutlery, utensils, pictures and painting, guesthouse beddings and clothing, curtains animals and birds, photographic equipments and like which are of the nature of the fixed assets of the University.

(2) Consumable stock shall include items of consumable nature : -

- i) Stationery for office and teaching use.
- ii) Sports material
- iii) Drugs and medicines.
- iv) Crockery and glassware
- v) Material required for repairs and maintenance of buildings and roads.
- vi) Catering material
- vii) Answer-books
- viii) Printed forms and registers for examination
- ix) Printed forms and registers for office use
- x) Printed degree/certificates
- xi) Printed marks-sheets
- xii) Stationer for examination use
- xiii) Chemical glasswares and photographic material and other consumables for teaching and research.
- xiv) Stationery for computers
- xv) Animal feed and fodder.
- xvi) Building materials for constructions of buildings or roads.
- xvii) Seeds and fertilizers
- xviii) Other consumables for office like uniforms and petty articles required to run the office.

(3) Permanent articles shall be clubbed in the general following groups for which separate registers in the general Form FRAU-79 will be kept.

- i) Furniture & Fixtures
- ii) Machinery, equipments, tools.
- iii) Vehicles
- iv) Live Stock. (Form FRAU-82)

v) Others like utensils, cutlery etc.

Separate folio shall be allotted for each type of articles. Account of Live Stock will be kept in Form FRAU-80.

(4) Consumable articles shall be grouped in the following manner and accounts maintained generally in Form FRAU-81 except whichever mentioned specifically.

- i) Registers of stationery for examination answer-books, computer use separately in Form FRAU-82.
- ii) Register containing degree/certificate, marks-sheet etc. in Form FRAU-83.
- iii) Register for Forms for examination purposes in Form FRAU-84.
- iv) Register for Forms etc. for office & administration and teaching and research use in Form FRAU-85.
- v) Register for chemicals, glasswares, drugs and medicines, crockery, seeds, fertilizers, photographic consumables & other consumables used in teaching and research.
- vi) Register of sports material.
- vii) Register for catering articles in Form FRAU-109, 109A.
- viii) Register for building materials for repairs and maintenance.
- ix) Register for animals feeds and fodder in Form FRAU-86
- x) Register of stationery articles for general use in Form FRAU-87.
- xi) Register of petty items for office use in Form FRAU-82.

NOTE

The balances remaining at the end of the year shall be valued at the latest price of the articles purchased in the year for preparation of annual accounts.

(5) Before a bill for articles received is passed for payment the officer concerned shall see that the articles ordered for have been actually received and entered in the appropriate stock registers and that a reference

to the entry in the concerned register is noted on the bill. He shall also put his dated initials in the Register in token of this check.

SECTION - IV : ISSUE OF STORES

179. (1) When items are issued from stores for use, the Stores Incharge shall ensure that an indent in the Form FRAU-88 is given, mentioning quantity of the items indented both in words and figures. The indent should be prepared in four parts marked Part-I counterfoil Part-II Indent, III-Invoice of Stores and Part IV - Receipted Invoice.

The indenting officer must preserve the Part-I - Counterfoil, and fill up Part-II and send Part-II, III & IV to the Stores. The Store-In-Charge shall comply or make amendments by mentioning quantity both words and figures in case he is unable to comply with in full, get approval of Head of Office/Stores Officer and fill up Part-III & IV and make supplies of articles indented for. The second part shall be retained by him. While Part-III & IV shall be sent to the Indenting Officer who will retain Part-III as proof of receipt of articles to be entered in their subsidiary registers of receipts and return Part IV to the Issuing Officer to serve as the later voucher for issue to be entered in accounts of Issue in various registers mentioned above. Part-IV should also mention the reference of entry in the subsidiary stock registered maintained by them.

Indents shall be printed and duly numbered and be in form of bounded books. An account of indent shall be maintained which would show number of indent books, received issued and in balance and these should be physically verified once a year in token of its correctness.

Part-II and IV of the Indents received from the Receiving Officer shall be kept in file programme/activity wise and should be available to audit internal or external for verifying with the stock registers maintained in the Units in token of receipt of articles from time to time by them.

(2) In case of issues of stationery articles or other petty consumables for use in the office or administration, norms/scales of supply of such item may be laid down per month or quarterly as may be convenient. In the later case the articles may be issued without obtaining indent as mentioned above at the fixed intervals, signatures of the receiving officer obtained either in the issue register in Form FRAU 87 or on a separate sheet prepared unit-wise. The monthly total issues shall be noted in the Register of Stationery received and balance brought down. In such cases maintenance of

any subsidiary registers by the receiving officers will not be necessary. In cases where norms/scales are not fixed, a simple indent in Form FRAU-89 may be used in duplicate for such purposes.

- (3) In other cases subsidiary stock registers of such receipts and subsequent issues for use will be maintained by Incharge of programme/activity in accordance with the Rule 178. These registers should be available to audit for verifying balances available at the end of year for finalisation of annual accounts.
- (4) Permanent stock is not generally issued to the Units etc. Such articles are placed in rooms and other places permanently for general requirements. They continue to be borne on the accounts till they are disposed off by sale auction, destruction or transferred to outside units. In such cases besides keeping account in Form FRAU-80 & 81, an account showing rooms or places where they are used/placed will be kept in Form FRAU-90. In addition, an inventory shall be maintained in all Units at the site of such stock in the prescribed form. The articles of fixed assets shall be marked number with identification marks for convenience of physical verification, e.g., chairs AUCH (1,2,3, Almirahs AUAL 1, 2, 3, etc.
- (5) The inventory of articles costing Rs.100 and above shall be priced whenever the items have to enter into the assets accounts maintained for purpose of final accounts of the University.

NOTE

Subsidiary registers for assets like Utensils, gas cylinders, clothing and beddings, linen issued to the guest-house for use therein and for other items of use which are under direct control of Unit, shall be maintained by them for control purposes.

An account of empty containers and other costly packing material shall also be maintained by stores in charge and by Receiving Officers in Form FRAU-91.

Local transfers of stock articles shall be done by challan in Form Frau..

180 INTERNAL CHECK

The stock, inventories, accounts of stores shall in all cases be subject to internal check as may be prescribed by the University whether or not they are subject to any check by the Auditors of the University.

SECTION IV : PHYSICAL VERIFICATION OF STORES

181. A Physical Verification of Stores in the godown placed in the room and available with the receiving units and of empty containers shall be arranged at least once a year by the Comptroller of the University through a Committee of Senior Officers other than related to the Stores. Verification shall be done in presence of the Officer-In-charge responsible for the custody of stores. Report will be submitted on the following points separately :

- (a) Articles of consumable nature remaining in stock over a year and suggestion for their use.
- (b) Unserviceable and obsolete stores.
- (c) Any excess or deficiencies requiring attention.
- (d) Suitability of the storage arrangements/accommodation for their safe custody like fire extinguishing arrangements, safety, pilferance or rains or rat or white ants, nuisance etc.
- (e) Date and time taken in conducting verification.

A certificate of physical verification of stores with its results shall be recorded on the Registers, inventories etc., as the case may be. The Registrar shall ensure that physical verification has been done each year in accordance with the provisions of these rules. Each programme/activity incharge shall also carry out annual periodical physical verification of stores under his control and send a report to the Comptroller.

182. DECLARING STORES AS UNSERVICEABLE OR OBSOLETE

A survey report of surplus, unserviceable or obsolete articles specifying reasons shall be prepared in Form Frau-97 for obtaining orders of the Competent Authority to declare them as such and taking action for their disposal. The authority declaring stores unserviceable shall take into account the minimum period of serviceability of articles as may be prescribed and vehicles as given in annexure 'A' before an order for declaring such articles or vehicles as unserviceable is issued. A record of all such stores shall be maintained for watching their disposal thereof in Form FRAU-93.

SECTION - VI : DISPOSAL OF UNSERVICEABLE STORES

183. DISPOSAL OF ARTICLES

The articles which are surplus unserviceable and obsolete shall be disposed off through auction by a Committee formed by

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the Vice-Chancellor. The Committee before taking action for auction, etc. will inspect the articles and tally with the entries in Register of unserviceable articles in Form FRAU-93 and record a certificate in token of such verification. The Committee will also fix reserve price of such stores before they are put to auction. The Comptroller of the University would be one of the member of the Committee.

184 (i) There will be a separate Committee for disposals of waste paper, used news papers, used answer-books and other items. One of the member of the Committee would be representative of the Comptroller.

(ii) In case of auction of vehicles, machinery and equipments mechanical engineer of the University or other State Government Departments will also be a member of the Auction Committee.

185. EARNEST MONEY

The earnest money which will be taken from the bidders before the auction shall be 1 percent of the value of stores arrived at on the basis of reserve price, minimum being Rs.500/- and maximum of Rs.5,000/-. The earnest money of unsuccessful bidders shall be returned on the same day.

186. PUBLICITY AND PERIODICITY FOR AUCTION

Publicity for auction will be done as under :-

<u>Value of Stores etc.</u>	<u>Period</u>	<u>Publicity</u>
Upto Rs.20,000/-	7 days	Local persons etc. dealing in purchases of such articles (Kawadi) shall be informed through letters only.
Exceeding Rs.20,000/- and upto Rs.2 lacs.	15 days	One State level newspaper
Exceeding Rs.2 lacs	1 month	One all India Principal newspaper.

For waste papers, firms using waste papers for manufacturing of endogomepis papers as cottage industry shall also be informed.

187. ACTION AFTER SALE

The head of office or any officer nominated shall be present when the articles sold are released. This presence is essential when the articles are released sometime after the auction. An account of sale shall be maintained in the Form FRAU-94.

188. SALES TO THE PRIVATE PERSONS/EMPLOYEES

Sales of any articles of stores to private person or employees of the University is prohibited. In case of recovery of loss due to shortage etc. recovery will be made at the prevailing market value of that article plus ten percent supervision charges.

SECTION - VII : GENERAL

189. TRANSFER OF CHARGE OF STORES

In case of transfer or charge, the person in charge of stores shall see that stores in his custody are made over correctly to his successor and a proper receipt taken from him.

190. SAFETY OF PERMANENT STOCK

The watch and ward staff shall be held responsible for safety of permanent stock which has been issued to various units and placed in the premises of the University. In case of deployment of any private agency, a clause for reimbursement of loss caused to the assets of the University due to theft, etc. shall be added in any terms and conditions of their appointment. The Comptroller shall also ensure that stocks of all equipments, instruments and other materials in the offices, laboratories or other premises are safely stored.

191. FIRE FIGHTING ARRANGEMENTS

Adequate fire fighting arrangements to protect stores and property of the University from fire, etc. shall be made in the Central Stores and the Units, wherever necessary.

192. INSURANCE

Stores under the control of the University may be insured with the General Insurance Corporation of India to the extent authorised by the Board of Management.

193. ASSISTANCE FROM U.G.C. FOR EQUIPMENTS AND FIXED ASSETS ACQUIRED FROM GRANTS

- (i) The Grant approved by the U.G.C. for equipments should be utilised for meeting needs of departments concerned mainly with a view to replace obsolete equipments unless otherwise specified. The allocation for equipment should not normally be utilised for obtaining consumable articles like glasswares or routine chemicals for laboratories.
- (ii) Any fixed assets acquired with the grant received from the Government or UGC shall not be disposed off or encumbered in any manner without the prior approval of the Government or UGC.

ANNEXURES-AMINIMUM SERVICEABILITY PERIOD OF VEHICLES

<u>Type of Vehicle & Wheels</u>	<u>KM.</u>	<u>Min.yrs.use</u>
Motor Cycle	1.20 Lacs	10 years.
Light Motor Vehicles	2.00 Lacs	8 years
Medium Motor Vehicles	3.00 Lacs	10 years
Heavy Motor Vehicles	4.00 Lacs	10 years.

CHAPTER - VIIIUNIVERSITY PROPERTIES194. UNIVERSITY PROPERTIES

- (1) The Comptroller shall be Incharge of the Management of all properties belonging to the University and shall be responsible for collecting grants and other income and payments of all public charges against properties and doing all other acts necessary for the maintenance, protection of such properties and the collections of income thereon.
- (2) The Registrar shall deal with the legal business connected with the University properties under direction of the Comptroller and the Vice-Chancellor.
- (3) The University Engineer shall maintain an account of all properties built out of own funds of the University, funds received from the Government as State Plan or funds received from U.G.C. acquired by or assigned to the University on lease or otherwise. Such accounts shall show separately the properties held by the University for general purposes and the properties held in trust or charged for special objects.

195. ACQUISITION AND DISPOSAL

Properties of the University shall not be acquired and disposed of without the approval of Board of Management.

In case of properties built or acquired with the grants made by the Government, as State Plan, they will not be disposed of or encumbered in any manner without the prior approval of the Government.

Likewise, the properties acquired wholly or substantially by the University out of the General Development Grants made on 100% or on sharing basis by the University Grants Commission shall not be disposed off, encumbered or utilised for purposes other than those for which grant was given without prior approval of the University Grants Commission. Such properties shall revert to the Commission if the University ceases to function at any time.

196. MAINTENANCE OF ACCOUNT REGISTERS

The following registers shall be maintained for the purposes of assessment and realisation of revenue of the properties and by the University Engineer :-

- i. Register of land in Form FRAU-95.
- ii. Register of Building and Road in Form FRAU-96.
- iii. Register of Electric Sanitary fittings and fixtures 96A.
- iv. Register of Trees in Form FRAU-97.
- v. Registers of Plants in Form FRAU-98.
- vi. Register of miscellaneous income (grass, flowers, garden produce, dead trees and others) in Form FRAU-99.
- vii. Register of Building material for repairs and maintenance of building and roads in Form FRAU-81.
- viii. Stock Register for Machinery and Equipments/tools and plants in Form FRAU-79.
- ix. House Rent register in Form FRAU-100
- x. Statement of Rent Recoverable from pay in Form FRAU-101.

The Comptroller will ensure that the Registers of properties of the University are properly maintained. Any additions or alterations made in the properties are duly entered therein. The University Engineer shall review the register of properties in the month of April each year and a record a certificate therein and put up to the Comptroller for his information.

197. INSURANCE OF THE PROPERTIES

Properties under the control of the University may be insured with the General Insurance Corporation of India to the extent authorised by the Board of Management.

198. REPAIRS AND MAINTENANCE OF MACHINERY AND EQUIPMENT

Repairs and maintenance of the Machinery equipments/tools and plants used in execution of equipments, fixtures to the buildings which are part of and are under the control of the University Engineer, ordinarily done as per provisions of Stores Purchase of Chapter-VII of these rules. In case of special equipments Central Cooling plant, Air-conditioners, tractor, truck, desert/water cooler, refrigerator and others as specified by the Vice-Chancellor, repairs and maintenance shall be done through their manufacturers, distributors authorised only.

In such cases annual terminal rate contracts entered into with them, preferably at the time of purchase of these items and rate contract renewed year to year negotiations.

In case they do not agree to such rate contracts should be invited in accordance with the provisions of Stores Purchase of these rules and repairs got done from mechanics having well equipped workshops, spare parts to be purchased from authorised dealers.

199. EXECUTION OF WORKS AND REPAIRS AND MAINTENANCE OF BUILDINGS AND ROADS

So long as Works Financial and Accounts Rules are approved by the University, the provisions contained in the Public Financial and Accounts Rules of the Government of India shall apply. The Financial powers given in these rules however, be applicable to the extent approved or modified by the Board of Management. Some of the basic conditions for execution of works are given below :

Basic Conditions

No work shall be commenced or liability incurred in connection with it until :

- (i) Administrative approval has been obtained from the authority appropriate in each case.
- (ii) A properly detailed design and estimate sanctioned.
- (iii) Funds to cover the charge during the year to be provided by Board of Management.

200. OBJECT OF THE ESTIMATE

- (i) The authority granted by a sanction to an estimate shall on all occasions be looked upon as limited by the precise objects for which the

was intended to provide.

(ii) Any savings on a sanctioned estimate for a definite project shall not without the special authority be applied to carry out any additional work not contemplated in the original project or fairly contingent on its actual execution.

(iii) Any development of a project thought necessary while a work is in progress which is not fairly contingent on the proper execution of the work as first sanctioned shall have to be covered by a supplementary estimate.

201 BASIC SCHEDULE OF RATES

To facilitate the preparation of estimates, as also to serve as a guide in settling rates in connection with contract agreements or for carrying out the work, the Basic Schedule of Rates as prepared by the State P.W.D. for that area where the work is proposed to be executed shall be followed and kept upto date.

202 CONTRACT CONDITIONS

When works are given out on contract, the general principles laid down in State Public Works financial and account Rules shall be carefully borne in mind and the standard terms and conditions of contract and agreements prevalent in State P.W.D. shall be followed.

203. For petty works costing upto Rs.5,000/- and for repairs and maintenance of building upto Rs.10,000/-, it will not be necessary to have sanctioned detailed estimate.

204. Tenders will not be necessary if the work is got done through P.W.D. Rajasthan State Bridges and Construction Corporation Limited, Jaipur and Avas Vikas Sansthan, Jaipur of Rajasthan Housing Board, Rate conditions etc. shall however, be negotiated with them.

205. MODE OF PUBLICATIONS

Save as provided for in Rule 204, tenders must be invited in the most open and public manner possible by advertisement in press or by notices posted in public places. The publicity of N.I.T. shall be done in the manner prescribed below :

<u>Amount of Work</u>	<u>Time</u>	<u>Mode</u>
Upto Rs.10,000/-	7 days	i. Association of Registered contractors, P.W.D., PHED, MES etc. of the area. ii. Notice Board of Division and all its sub-Division

of FWD, PHED, MES of the area

Rs.10,000/- to 1 Lac.	20 days	As in (i) & (ii) above and (ii) one Regional news paper.
Rs.1 Lac to 5 Lacs.	30 days	As in (i) & (ii) above and publication in One State level leading daily newspaper, and one Principal news paper of the country.

The competent authority may permit short notice in cases of urgency after recording reasons.

206. MONEY\PERFORMANCE GUARANTEE AND SECURITY DEPOSIT

Earnest money will be obtained in cases of work costing more than Rs. 5,000/- at the rate of 2% of the estimated amount.

Performance guarantee at the rate of Rs.5% shall be obtained from the contractor after the acceptance of the tender but before the works commenced by him and not later than the date when agreement is required to be executed. Security deposit at the rate of 5% shall be recovered from his running bills in accordance with the provisions contained in conditions of contract.

207. FORM OF EARNEST MONEY AND SECURITY DEPOSIT

Forms in which earnest money, security deposit etc. to be obtained, shall be the same as those contained in the State Public Works Financial and Accounts Rules.

208 BUILDING COMMITTEE

The University will constitute a Building Committee comprising a member from State PWD. of the level of Superintending Engineer, Comptroller, University Engineer, Architect, Registrar, representative of Planning Board and Vice-Chancellor or his representative not below the rank of Director of studies. The Committee will be responsible for finalising plans and estimates of the various building projects approved by the Government\U.G.C. to be implemented for proper utilisations of the grants received and for ensuring completion of the building in accordance with the sanctioned. Plan and estimates and in accordance with the guidelines issued by the Government and U.G.C. in this respect.

209. The University may also utilise the services of Registered architects or State P.W.D. for Planning, architectural design, structural design, preparation of estimates and supervision of the construction work.

210. The University may also have smaller building committee for the petty work of value more than Rs.5000/- repairs and maintenance valuing more than Rs.10,000/- to be executed out of its income. The Committee will be responsible to finalise estimates, tender, negotiations and other technical matters.

CHAPTER - IXUNIVERSITY VEHICLES211. SCOPE

The University vehicles are intended for official use of staff touring outside the Head-quarters and on for journeys on bonafide official duties at Head-quarters. Journeys performed by the staff from their offices/residences to and from Railway Station/bus-stand/airport at the Head-quarters will also be regarded as official duty. Use of vehicles for work not related to University official work may not be permitted for instance, going to other University etc., to act as examiners or as members of the election Committee or any other such assignments. Vehicle will however, be made officially available to family of the staff to carry dead body to cremation ground or to his village or in case of severe illness of staff on duty or being disabled, to carry to him to the hospital, if immediate shifting to a hospital is considered necessary.

Private journey may be permitted in exceptional cases by the Vice-Chancellor subject to the condition that charges as may be prescribed are recovered from them in advance from the users.

Fixed transportation charges for the transportation of certain officers from their residences to the University office and back shall be recovered as may be prescribed.

The Officer Incharge of the vehicle pool shall ensure proper maintenance of the following records :-

1. Requisition for vehicle in Form FRAU-102
2. Log-book in Form FRAU-103.
3. Register of Tyres in Form FRAU-104
4. Register of repairs to vehicle in Form FRAU-105.
5. Drivers overtime register in Form FRAU-106.
6. Stock Register of spare parts etc. in Form 83.
7. Register of unserviceable parts in Form FRAU-83.
8. Log-book in Tractor in Form FRAU-109.

212. DUTIES AND RESPONSIBILITIES OF POOL OFFICER

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- (1) That the vehicle is maintained in good condition, servicing done at fixed intervals, log book filled properly.
- (2) That vehicle is requisitioned on a prescribed Form.
- (3) That recovery of any damages to vehicle is made from the defaulter and charges for private journeys are recovered from the users in time and amount duly deposited at the cash counters.
- (4) That in case of accident report is made immediately to the police and subsequent action taken.
- (5) That the vehicles are covered by insurance and all taxed livable are paid in time.
- (6) That the vehicle is not driven by a person other than its driver.
- (7) That milometers are kept in working order.
- (8) That records as prescribed are maintained upto date.
- (9) That annual physical verification of stock available in pool is done and report sent to the Comptroller.
- (10) That the average consumption of fuel per K.Mtr. is generally in accordance with the norms fixed for each type of vehicle.
- (11) That life of battery and tyres is maintained as per norms fixed.
- (12) That charges for fixed transportation charges are recovered from the users.
- (13) That any subsidiary instructions or orders issued for regulation of vehicles are followed.

213. REPAIRS AND MAINTENANCE

Repairs and maintenance of vehicles shall be got done from the authorised dealers on the basis of estimates prepared by them. In case where there are no authorised dealers, repairs and maintenance will be done from established reputed workshop mechanics having well equipped workshops through tenders as per provision of stores purchase rules contained in Chapter-7.

214. MAINTENANCE DURING WARRANTY\GUARANTEE PERIOD

The Pool Officer/Head of Office shall ensure that steps are taken to get vehicles repaired and maintained in good condition and to arrange removal of all manufacturing defector etc., during period of warranty\guarantee and in no case such period is

allowed to expire. In case of loss on this account, he will be held responsible. Subsequent repairs after expiry of guaranteed warranty period shall be got done only after expiry of such period. A certificate to this effect shall be recorded on the bills for payment.

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CHAPTER - X

UNIVERSITY GUEST HOUSE

215. The stay in the University Guest House shall be regulated by rules framed for regulation of its activities and instructions issued by the Vice-Chancellor from time to time.

The following primary records shall be maintained : -

- i. Visitors Register in Form FRAU-108.
- ii. Stock register for receipt and consumption of catering articles in Form FRAU-109 and 109A.
- iii. Subsidiary registers for fixed assets like utensils, cutlery, clothing and beddings and other consumable articles like crockery and glass-wares and linen in Form FRAU-79 and 81 in accordance with Rule 178(3)(4).
- iv. Bill in Form FRAU-110.
- v. Attendance register of news-papers periodicals and journals in Form FRAU-16.
- vi. Cash Book.

The Manager shall be responsible for the functioning of Guest House for recovery of all dues from the visitors, proper maintenance of accounts and records as prescribed and observance of rules and instructions thereon.

216 WASHING CHARGES

Cleaning and Washing of carpets, curtains, clothing linen used in the Guest House shall be got done as per provisions of Stores Purchase Rules. An account of linen etc., sent for washing shall be maintained in support of payments made.

217. NORMS OF CATERING ARTICLES

Norms for catering articles for meals, tea and breakfast shall be prescribed broadly to ensure proper consumption of articles in reference to the visitors served.

CHAPTER - XI

CENTRAL LIBRARY

218. PURCHASE OF BOOKS

The rules contained in the Chapter are mainly applicable to Central Library. The Libraries maintained in the Units shall also be governed by these rules to the extent necessary for them.

The mode of purchases of books etc., in the Central Library shall be limited tenders. There will be a Library Advisory Committee which will include Comptroller one of its member. The Committee will be responsible to ascertain rate of discount available on the books to be procured through limited tenders from the reputed and established publishers and book-sellers of Rajasthan/. A list of such publishers and book-sellers shall be maintained in the Library which will be modified every two years. The list will be finalised by the Advisory Committee. The Committee would also frame guidelines and make policy for the books to be procured and assist the Librarian to select the title of the books, in case of bulk purchases of the value exceeding RS.2,000/- . In case of foreign books, the discount will be worked out on the price assessed on conversion of foreign currency in Indian Currency at the prevailing rate of State Bank on that occasion.

219. PERIODICAL, JOURNALS, GOVT. PUBLICATIONS, NEWSPAPERS

The periodicals, journals and Govt. publications as may be advised by the Library Advisory Committee may be purchased by the Librarian directly from the publishers etc. The Librarian shall also make arrangements for regular supply of newspapers, local, State level as well as all India level.

220. UNIVERSITY PUBLICATIONS

- (1) The Librarian will arrange action for University Publication as decided by the Library Advisory Committee. The Committee will also fix the sale price of such publications.
- (2) Accounts of books, periodicals, journals, Government publications, University publications and news papers shall be maintained as under : -
 1. Accession Register for books and others in Form FRAU-111.
 - ii Attendance register for periodicals, journals,

- Government publications in Form FRAU-112.
- iii. Attendance Register for news papers in Form FRAU-113.
 - iv. Register of Books withdrawn in Form FRAU-114.
 - v. Register of advances for subscription given to the Publishers for periodicals etc. and adjustments in Form FRAU-115.
 - vi. Register of fines, late fees lost books etc., in Form FRAU-116.
 - vii. Register of recoveries for photo-copies, reprint etc. in Form FRAU-117.
 - viii. Register of Membership fee received in Form FRAU-118.

- (3) The invoice/bills for books and others shall bear a certificate by the librarian that the items have been entered in the Accession Register and attendance registers and these have been received in good condition. In case of newspapers, periodicals, journals, the bill adjustment, bill would contain certificate that these have been regularly received as per attendance registers (excluding absence) and advances given to them, have been adjusted against their supply. In case of missing number of periodicals, journals etc. the librarian shall take action to adjust the amount either in subsequent subscriptions or recover the amount from them.

221. PHYSICAL VERIFICATION

Physical verification shall be done at intervals of not more than 3 years, at least one third of the books of the library checked every year. In case of library having not more than 20,000 books verification shall be done every year. The librarian shall take action to dispose off such books which are of no use or found short etc., in accordance with the instructions issued by the Vice-Chancellor.

222. DUTIES OF LIBRARIAN

- i. The Librarian shall be responsible for the operation of the University Library. He will ensure that proper accounts of books, journals, periodicals etc., is maintained in the manner provided in these rules for other instructions issued by the Vice-Chancellor from time to time and late fee, fines and cost of lost books etc. recovered from the students/members of the library.
- ii. The teaching, research and other faculty/officers shall ensure that students or members of the library or other officers

of the University are not allowed to leave the University finally unless a no dues certificate is obtained from the librarian and dues are paid to the University.

223. PRINTING OF UNIVERSITY PUBLICATIONS.

Printing of University publications shall ordinarily be done in accordance with the provisions of Stores Purchase Rules. Alternatively annual/bi-annual rate contracts may be entered into with the established printing presses having adequate equipments and facility to undertake such work within the prescribed period. A list of such printing presses of Jaipur, Ajmer and Jodhpur may be maintained, and rates decided through limited tenders and negotiations and rate contracts shall be finalised by the Main Purchase Committee. An account of such publications shall be maintained in Form FRAU-119.

224. PURCHASE OF JOURNALS OUT OF THE GRANT RECEIVED FROM UGC.

The grants received from University Grants Commission for subscription to additional journals should not be utilised for meeting expenditure on continuing the subscriptions to the existing journals.

CHAPTER - XIIGRANT-IN-AIDSECTION - I : GRANT-IN-AID225. GRANTS RECEIVED FROM THE GOVERNMENT

Grant-in-aid received from the Govt. consists of grants under Non-Plan and State Plan sanctioned through Budget Finalisation Committee of the Govt. The grant is to be spent on the objects and within the conditions specified therein from time to time by the Government. One of the important conditions for the Non-Plan grant is that the grants will be utilised for the maintenance and not for taking any new developmental activity of the University. Other conditions are as under : -

i. That service conditions and benefit of pay, time scale etc. recoveries of house rent, facility of rent free accommodation, etc. to the University staff would be similar to that of the employees of the Government.

ii. New posts will not be created without prior approval of the Government.

iii. Expenditure on account of T.A., medical reimbursement, house rent allowance, etc., for the posts created under plan shall not be charged to this grant.

iv. Any savings will not be used but accounted for the next years grant.

v. University will not accept any project/scheme from the U.G.C. or any funding agency; the maintenance\liability of which will fall on the Government after a specified period without prior approval of the Government.

vi. Any fixed assets acquired shall not be disposed off or encumbered in any manner without the prior approval of the Government. An account of such assets shall be maintained in Form FRAU-79 and 80 separately.

vii. No decision will be taken which may reduce the income and increase expenditure without the Government approval.

viii. The accounts shall be audited by the office of Indian Audit and Accounts Department and of the State Government.

ix. Release of grants would be quarterly on production of a certificate signed by the Comptroller and Registrar, both to the effect that the conditions have not been

violated.

- x. The grant under State Plan is to be utilised mainly for developmental activities like capital expenditure for construction and development of University building and campus, creation of new posts, strengthening of existing programme/activity, new programme and activities as may be approved by the Budget Finalisation Committee.
- xi. The University will maintain register of Grant-in-Aid received in Form FRAU-120 and send utilisation certificate to the Government in Form FRAU-121.

226. GRANTS RECEIVED FROM UNIVERSITY GRANTS COMMISSION

Grants received from the University Grants Commission consists of grants on sharing basis or otherwise for the following purposes :-

- i. For general development purposes, construction of buildings etc.
- ii. For recurring items like creation of posts.
- iii. For Non-Recurring items like books, journals, equipments, for library and audio visual equipment chemicals, materials etc.
- iv. For travel seminars/symposia, publication, minor research projects under unassigned grant scheme.

The construction of buildings shall be done through the Architect and Building Committee in the manner as specified in the conditions of the grant.

Other main conditions of the grant in brief are as under :-

- i. No portion of Grant shall be spent on the payment of audit fee or any other administrative expenses.
- ii. Any unspent balances shall be refunded to the Commission or adjusted against future grants payable.
- iii. An account of Amount of Grant received shall be maintained in Form FRAU-120 Progress Report of each scheme/item in Form FRAU-122 shall be sent to the Commission for releasing of due installments.
- iv. After completion of the scheme utilisation certificate in Form FRAU-123 including audited statement of accounts signed by the Statutory Auditors shall be sent to the Commission.
- v. The assets acquired wholly or substantially by the

University out of Grants whether on 100% or on sharing basis shall not be disposed off, encumbered or utilised for the purpose other than for which the grant was approved without prior approval of the Commission. An account of such assets shall be maintained in Form FRAU-79 and 80, separately.

vi. The implementation of any approved scheme would be done within a year of its approval.

vii. Interest earned by the University by the Investment of funds sanctioned and paid by the Commission will be treated as additional grant, and should be shown as such in the Register of Grants and Accounts of the University. A Report of such interest accrued shall be sent to the Commission by 1st May.

viii. The yearly grants for recurring\Non-Recurring purposes shall be governed by the Terms & Conditions of the UGC.

227. UNASSIGNED GRANTS

The unassigned grants given by the Commission shall be utilised as per terms and conditions mentioned in the schemes for Regulation of such grant to the extent specified therein. Statement of expenditure and utilisation certificate shall be sent to the Commission in Form FRAU-124, 124A and 125.

SECTION - II : GRANTS\SUBSIDIES PAID BY THE UNIVERSITY

228 GENERAL PRINCIPLES

The general principle of payment of Grant-in-Aid\Subsidy is that it can be given to a person or an institution or public body having a legal status of its own. Grant\subsidy may be paid to institutions or organisations set up under the Societies Registration Act, 1860, Sports Board of the University to educational and other institutions by way of scholarships\stipends to the students for tournaments and other sports activities to the employees to promote amongst themselves social, cultural and sports activities and for recurring or non-recurring developmental purposes as specified in the Act and Statute of the University.

229. The Board of Management may constitute a Grant\Subsidy Sub-Committee to regulate the nature and extent of amount to be given to fix norms, scales for recurring expenditure and to suggest ways and means to utilise grants effectively so as to accomplish the aims and objectives of the University. Institution, body or person will require to submit an application which includes all vital information regarding it such as Articles of Association by laws, Statement of Accounts, Sources and Pattern of Income and Expenditure etc. The information will help to assess the

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suitability of the person, institution, etc. seeking grant.

230. Unless Board of Management directs otherwise, every order sanctioning of grant shall indicate whether it is recurring or non-recurring in nature and specify clearly the objects for which it is given and the general or special conditions, if any attached to the grant. In case of non-recurring grants for specified objects, the order shall also specify the time within which the grant is to be spent.

231. The Competent Authority may prescribe conditions regarding -

i. Quantum and periodicity for release of grants in installments. The release of last installment of the annual grant must be conditioned upon the grantee institution, person providing reasonable evidence of proper utilisation of installments released earlier during the year.

ii. In case of recurring grants for the same purpose, fact that the unspent balance of the previous grant has either been refunded back to the University or has been taken into account in sanctioning the subsequent grant, should be incorporated in the sanction.

iii. In case of grant given for development purposes like construction of buildings, purchase of equipments etc., the responsibility for the maintenance of such buildings, equipments etc. will vest in the grantee institution concerned.

iv. In case of Grant-in-Aid given for development purposes, the work\accounts shall be open to inspection by the authorities of the University.

v. The accounts of all grants shall be subject to audit by the University Auditors and an audited statement of accounts made available.

vi. A certificate of actual utilisation of the grants\subsidy, will be obtained from the grantee institution or person in Form FRAU-121 with necessary changes.

vii. Payments shall be made through the Institution.

NOTE

An account of Grants\Subsidy paid shall be maintained in Form FRAU-126.

232. ACHIEVEMENT-CUM-PERFORMANCE REPORT

In case of recurring grants, University may obtain Achievement-cum-Performance Report. The report will help the University to consider whether to continue payment of such grant or not.

233. GRANTS OF UNIVERSITY SPORTS BOARD

Payment of Grants to University Sports Board shall be governed by its Rules and Regulation 1990 and amendments made thereafter.

CHAPTER - XIIIFELLOWSHIP, SCHOLARSHIP AND STIPEND

234. Scholarship, fellowship can be of three categories : -

- (a) From funds of the University.
- (b) From grants awarded by State Govt.\Govt. of India.
- (c) From grants awarded by University Grants Commission.
- (d) From grants awarded by other agencies.

The University may create scholarship fund for Scholarship to be paid from its own income and make provision in the annual budget estimates as contribution to such fund.

235. TERMS & CONDITIONS

Scholarship etc. shall be awarded to the students etc. for sports and other activities according to the terms and conditions laid down for each of the scholarship or fellowship after individual case has been duly considered on its merits by the Scholarship Committee constituted for the purpose.

236. ACCOUNT OF SCHOLARSHIP

An account of the grant received for scholarship, for fellowship received and paid shall be maintained in Form FRAU-127 and will for payment prepared in Form FRAU-128. The undisbursed amount shall be retained for a period of 30 days and thereafter, refunded in cash or by short drawal from the next bill. Separate bank account shall be opened for receipt of grants for scholarship etc. and the contribution made by the University to the Scholarship fund.

CHAPTER = XIVFUNDS \ RESERVE-129.237. CREATION OF FUNDS\RESERVE

1. The University with the approval of the Board of Management may create funds or reserve out of its income and achieving its objects\purposes and to carry out functions and activities embodied in the Act. The Board of Management may also provide funds each year as a contribution to these funds\reserve. The funds or reserve shall not be utilised for any other purpose other than specified at the time of its constitution. The amount of funds shall be invested in the securities in the manner provided in Rule 78. The return so received out of the Investment shall constitute additional fund or reserve and shall not be available for utilisation for any other purpose not concerning to the fund or reserve.

2. An account of each fund shall be maintained separately in the Register in Form FRAU-129.

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CHAPTER - 15

DISCRETIONARY FUND

238. CREATION OF FUND

The University with the approval of the Board may create a fund out of its income and also provide contribution to this fund each year in the budget. The fund may be placed at the disposal of Vice-Chancellor for payment of discretionary grants/expenses for the objects specified in Rule 239.

239. OBJECTS FOR UTILISATION OF FUND

The fund may be utilised within the scope and jurisdiction of the University broadly on the following objects :-

- i. Granting scholarship, incentive, rewards, prizes to meritorious and talented students.
- ii. Providing equipments, furniture and other items of permanent nature for hostel, library, laboratory museum, club etc.
- iii. For sports activities, athletic meets at State, regional or national, international level incentives, prizes etc. to participants and items, equipments for such activities.
- iv. Organising social and cultural activities incentives, prizes, remuneration to artists, musical instruments, and equipments for such activities.
- v. Assistance to welfare schemes concerning youth service, youth centre, club etc.
- vi. Assisting needy, poor and helpless students.
- vii. Assisting schemes of National Integration service and discipline.
- viii. Assistance to handicapped, retarded, deaf and dumb, disabled students.
- ix. Assistance to scheduled cast, tribes, tribal and backward classes students.
- x. Assisting library and book banks.
- xi. Assisting meritorious and talented students to conduct research.
- xii. Assistance to academies, institutions for promoting

arts and culture, Indian languages, and ancient Thinking.

- xiii. Vocational, technical and physical training.
- xiv. Assisting Scouts, Guides and participants in NCC.
- xv. Assistance for treatment of diseases like T.B., Cancer and other serious diseases.
- xvi. The Vice-Chancellor may provide, assistance on any other objects related to functions of the University at his discretion.

240. NATURE & AMOUNT OF ASSISTANCE

The assistance shall be of non-recurring nature and shall be limited to once in a financial year only to a particular institution, students etc. The amount of such assistance shall be as specified in the Delegation of Powers..

241. ACCOUNT OF THE FUND

Account of the fund shall be maintained separately like other funds of the University in Form FRAU-129, the surplus fund shall be invested in the manner provided in these rules.

Proforma for applying for sanction of grant from fund.

Fund shall be operated and dealt at the level of A&F Section.

CHAPTER - XVI

ENDOWMENTS AND TRUST ACCOUNTS

243. (i) The University may accept endowments and other trust funds in form of money from the public and apply the amount for carrying out the objects and functions of the University in the manner specified in the endowments and trust. The Comptroller will act as a treasurer of the fund or trust. An account will be opened in a scheduled bank for the deposit of money received by him on account of the endowment and trust. Full and clear record of all transactions relating to the trust fund shall be kept in the books of accounts, Cash-book, Register of endowment trust in Form FRAU-130 complying with the terms and conditions of the endowment trust.

(ii) The books of accounts should be supported by a short statement descriptive of the nature and obligations of the trust, with reference to the documents bearing upon it that the University employees receiving charge may know by reference to it exactly what his obligations are in the matter.

(iii) The fund should be invested in the manner laid down in these rules and the earnings should be added to principal and should form part of Trust by way of additional funds. The earning shall not be utilised to any general expenditure of the University except on matters specified in endowment trust.

(iv) The endowments may generally be accepted and utilised/disposed off for objects like awarding of prizes, incentives, trophies, cup in respect of sports and cultural activities of the University or awarding of scholarship stipend to the students etc. in accordance with rules made thereon and in the manner specified in the endowments or Trust. The amount involved on this account should be shown in the University Budget separately with a note thereon.

(v) The accounts of the funds shall be balanced and closed on 31st of March each year and audited by the University auditor and the report presented to the Board of Management alongwith the audit report of the general accounts of the University.

CHAPTER - XVIIDEPOSITS244. NATURE OF DEPOSITS

Deposits may be classified as under : -

- i. Security deposit from the employees.
- ii. Earnest money deposit from the supplier, contractors, persons participating in auction.
- iii. Security deposit from the suppliers, contractors
- iv. Security deposits from the students.
- v. Miscellaneous deposit.

245. DETERMINATION OF AMOUNT OF SECURITY

- i. Every Cashier, store-keeper and other employee who is entrusted with the custody of cash or stores shall be required to furnish security. The amount being regulated according to circumstance and to local condition in each case under the sanction of the competent authority.
- ii. Security shall not be obtained from those employees who are merely jointly responsible for the custody of cash/stores.

246. EXEMPTION FROM SECURITY

Security need not be taken from :

- a. The custodians of furniture stationery and other articles required for office management.
- b. The librarians or the library staff.
- c. Drivers of vehicles.

247. SECURITY BY THE SUPPLIERS/RATE CONTRACT HOLDERS.

Subject to the general or special instructions prescribed by the University in this behalf, a person or a firm contracting with the University to supply stores, render services or to execute work shall unless exempted be required to furnish security for due fulfillment of the contract. A suitable provision regarding the security shall be incorporated in the agreement.

248. FORM OF EARNEST\SECURITY DEPOSIT MONEY

The security taken from a firm, supplier or a contractor shall be in one of the forms as mentioned in Rule 164 of Chapter-VII. Security from an employee may be in form of insurance policy from the General Insurance Corporation of India or its subsidiaries.

249. PERCENTAGE DEDUCTION FROM BILLS

Security amount as may be prescribed may also be deducted from the bills of the firm or rate contract holders for services on the basis of percentage fixed for a contract. These deductions shall not be converted into any form of security unless there are specified rules or order for such conversion.

250. SAFE CUSTODY OF SECURITIES & ACCOUNT

Interest bearing securities received in fulfillment of contract shall be kept in the safe custody of the head of office. An account of Register of deposits and interest bearing securities shall be maintained in Form FRAU-131 and 132.

251. SECURITY DEPOSITS FROM STUDENTS

Security deposits shall be realized from the students alongwith the dues of the first term for library, laboratories etc. and amount entered in the Register of Securities Deposits in Form FRAU-133.

252. MISCELLANEOUS DEPOSIT

Miscellaneous deposit shall consist of deductions from bills of employees, contractors which are either pending for remittance to the concerned authorities like Income-Tax, premium of L.I.C., Sales Tax, court attachment or unpaid liability for onward payment or adjustment etc.

253 LAPSED DEPOSIT

Deposit or balances of deposits, including security money deposited by students unclaimed for more than three complete account years, shall, at the close of March in each year, be treated as lapsed and shall be credited by passing journal entries to the Sub-Head 'Other Receipts' under a programme/activity (Major Head). Similar action will be taken when deposits are forfeited on account of infringement/contravention of the conditions of the contract or adjusted against recovery of losses etc.

NOTE

The age of repayable security deposit from student shall be reckoned as dating from the time when the amount was

initially deposited.

In case of deposits received from firm or contractors, the age will be reckoned as dating from the time when the amount of deposit has become due for refund after payment of final bill and expiry of period of maintenance etc., prescribed.

CHAPTER = XVIII

R E F U N D S

SECTION - I : REFUNDS OF REVENUE

254. REFUNDS OF RECEIPT\INCOME

- (1) Refunds can be made only on the demand of the person entitled to receive the money after production of proper authority and the procedure prescribed in the University Regulations.
- (2) Before admitting any demand for refund, the original credit must be traced in the Register of daily income and/or cash book and the relative receipts be linked. a reference to the refund should distinctly be recorded against the original entry in the record where the original entries exist so as to make the entertainment of a double or erroneous claim impossible. a certificate of such a note having been made shall be given in bill for refunds.
- (3) In order for refund of revenues shall remain in force for a period of three months only from the date on which it was issued. No payment shall be made on its authority thereafter unless it is got revalidated by the sanctioning authority.
- (4) Refunds of revenue shall be made by cheque\bank drafts, without deducting bank charges thereon.
- (5) Refunds shall be shown in Accounts as 'Deduct Refunds' under relevant income head.
- (6) Bill for refunds shall be prepared in Form FRAU-134.

SECTION - II : REFUND OF DEPOSITS

255. REFUNDS OF DEPOSITS

- (1) Subject to the provisions contained in preceding rule 254 earnest money security deposit and security money from students will be refunded\released on the basis of sanction issued by the authority which accepted the deposit. Security deposit in connection with the supply, rate contract or for works shall not be refunded till the final bill has been paid and the prescribed period of maintenance, warranty\guarantee period if any has expired and there are no due outstanding against the depositor.
- (2) Security deposits of students shall be refunded only

when no due certificate from all the Units like Accounts, Stores, library and the faculty programme/activity where the student was studying is obtained and no dues are outstanding against him. Any outstanding shall be adjusted before deposit is refunded to him.

- (3) Bill for refunds shall be prepared in Form FRAU-134.

CHAPTER = XIX

COMPENSATION TO EMPLOYEES FOR LOSS OF PROPERTY

256. Compensation not payable for accidental loss of property : -

- (1) No compensation for accidental loss of property shall be paid to University employee except with the approval of the Board of Management.
- (2) Compensation will not ordinarily be granted to a n employee for any loss of his property, which is caused by cyclone, earthquake, floods, etc., or to any other natural calamities or which is due to an ordinary accident, which may occur to any citizen, for example loss by theft or as the result of railway accident or fire etc. The mere fact that at the time of the accident, the employee is technically on duty or is living in University house in which he is compelled to reside for the performance of his duties, will not be considered as sufficient ground for the grant of compensation.

CHAPTER = XX

MISAPPROPRIATION, FRAUD AND LOSSES

257. Misappropriation, fraud, losses, write-off etc. -

- (1) Every employee of the University should realise fully and clearly that he will be held responsible not only for any loss arising out of the fraud or negligence on his part and on the part of any employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence.
- (2) Whenever any loss of receipts, stores caused by misappropriation, fraudulent drawal\payment or otherwise is discovered or suspected, the matter shall immediately be inquired into by the Registrar. If need be, assistance of accounts personnel\auditors taken and the matter reported to the Vice-Chancellor\Finance Committee, Board of Management, alongwith a detailed report on the causes or circumstances which led to the misappropriation etc., the steps taken to recover the loss and to prevent the recurrence and the disciplinary or any other action proposed as regards the persons responsible.
- (3) In case of criminal offense, a report will be lodged with the Police for necessary action.
- (4) A register of Misappropriation, losses etc. shall be maintained in Form FRAU-135.

258. WRITE OFF LOSSES

The losses etc. shall be written off by the authority authorised under delegation of powers to the extent and conditions prescribed therein.

259. INTERNAL CONTROL\CHECK

The University may devise internal control\check system within University Office to ensure that work is being carried out and accounts maintained in the manner prescribed under these rules or directions issued by the Finance Committee\Board of Management from time to time.

260. UNIVERSITY REGULATIONS

In order to supplement the financial rules and to have better internal control, the University may issue regulations which may embody orders, instructions, procedure, subsidiary returns\records involving accounts and financial matters approved by the Board of Management.

CHAPTER = XXI
ACCOUNTS AND AUDIT

261. ACCOUNTS

- (1) The accounts including the annual accounts of the University shall be prepared under the Supervision of the Comptroller.
- (2) The moneys accruing to or received by the University from whatever source and all accounts disbursed or paid shall be duly and correctly entered in the accounts of the University.
- (3) The annual accounts including the balance sheet shall be audited by the auditor as may be appointed by the Government of Rajasthan. The cost of audit shall be paid by the University. The accounts of the University may also be audited and inspected by the Officer of the Indian Audit & Accounts Department and of the State Government. The copies of the annual accounts and the audit report together with the replies shall be presented to the Board of Management, the Comptroller and the Government of Rajasthan by the end of December every year.

262. AUDIT

DEMAND FOR INFORMATION BY AUDIT

It is the duty of every head of office and Comptroller to see that the auditor is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest information which he may ask for the preparation of any account or report which is his duty to prepare. No such information nor any books or other documents to which the auditor has a right to access may be withheld from him. The auditor shall have the same rights and privileges and authority in connection with the audit of accounts as the Accountant General has in connection with the audit of Government Accounts. The Auditor shall also have powers to inspect any of the Offices/Units of the University, check cash balances and stores of any kind of the University.

If the contents of files or any part of it are secret/confidential. The audit shall have no authority to question nature & amount of payments made by the V.C. out of the discretionary fund placed at the disposal by the B.O.M. in accordance with the directions issued for regulation of such fund.

263. COMPLIANCE OF THE AUDIT REPORT AND AUDIT OBJECTIONS.

It will be the duty of the Comptroller to ensure that audit objections are settled expeditiously and action thereon taken, instruction issued to avoid recurrence of such irregularities in future. During audit of the accounts, memos issued by the auditors are replied promptly, accounts records demanded by them supplied without any delay and the Inspection Reports discussed with the auditors at the end of the audit. This will help in reducing the audit paras.

On receipt of audit report from the auditor, the report paras of the report shall be entered in a Register in Form FRAU-136. The reply to the paras should be sent within a month. Important paras involving serious irregularities regarding losses, leakages misappropriation, frauds, over payments, exceeding financial powers etc. shall be specially brought to the notice of the Registrar and Vice-Chancellor. The Register shall be reviewed once a month.

264. INTERNAL AUDIT

The University may appoint an auditor who will carry out internal audit of Accounts with emphasis on fee and other revenue collections. It will help the Management to rectify defects in time and make accounts accurate and also avoid audit objections at a later stage.

265. PRE-AUDIT

The University may also consider to have a pre-audit system both of receipts and payments to attain a sound financial administration so that financial regularity may be secured all-round by enforcing implicit observance of rules, procedures, orders relating to financial matters and propriety and to ensure that the accounts of the University are maintained efficiently.

266. RULES, FUNCTIONS & RESPONSIBILITIES OF THE COMPTROLLER

(1) OBJECT

The Comptroller is appointed to assist the Vice-Chancellor in attaining a reasonable standard of financial administration so that financial regularity may be secured all around by enforcing implicit observance of rules, orders, instructions relating to financial procedures and propriety and to ensure that the accounts of the University are maintained efficiently.

(2) STATUS

The Comptroller shall work directly under the control of Vice-Chancellor and shall be completely independent in discharge of his functions.

(3) FINANCIAL ADVISOR

The Comptroller is an advisor to the Vice-Chancellor in all matters relating to financial rules, accounts, operation of all financial rules relating to enforcing economy, realisation of dues, payments, purchase and proper financial internal control in the Units so as to ensure that no misuse of funds or stores is permitted at any level. He will carry out orders of Vice-Chancellor even when his advice in any financial matter is not accepted. He will, however, bring any irregularity or defect in procedure detected by him to the notice of Vice-Chancellor and Board of Management and suggest remedial measures to get right under his orders and to check recurrence of irregularities.

The Comptroller will be consulted in all financial and accounts matters specified in the delegation of Financial Powers and rules and particularly in purchase cases or other cases where he will be a member of Committee, specified in these rules or elsewhere. In order to achieve this, all financial matters shall be routed through him and his opinion shall be incorporated in all proposals emanating from Vice-Chancellor to the Government, U.G.C. and Board bearing financial implications.

All financial sanctions except that of petty contingent expenditure of the regular and/or casual nature upto Rs.2000/- shall be issued only with his consultation. In case any irregularity or deviations from rules, etc., are committed in absence of his advice, the Vice-Chancellor and Head of Offices/other Officers shall be wholly

responsible for such action.

The Comptroller should identify the areas of misuse of funds, infructuous expenditure, overstaffing, delay in rendition of accounts, compilation, advances and adjustments, recovery of unspent balances, delay in remittance of cash, draft, etc., to the bank expenditure in excess of budget grants, exceeding financial powers and he should monitor all such matters of vital importance.

(4) He will be consulted in :

- i. All financial matters.
- ii. All budgetary matters.
- iii. Important service matters.
- iv. All pensionary matters.
- v. Creation, upgradation and abolition of posts.
- vi. Internal controls.
- vii. Formulating plan schemes/projects.

(5) Control of Budget

- i. He will compile, scrutinise the budget/revised estimates/supplementary and present it to the Board of Management. He will be consulted in

matters of :-

- a. allotment of funds,
- b. re-appropriation.
- ii. He will monitor receipts of the University including funds/reserve, donations, grants and arrange prompt remittance of money to the bank.
- iii. He will scrutinise proposals of new services/new items of expenditure.
- iv. He will prepare performance budget and assist in adopting zero based budget by carrying out reviews.
- v. He will ensure proper utilisation of plan funds received from the Government and U.G.C.
- vi. He will take steps to economise expenditure.

(6) ACCOUNTING AUTHORITY

It will be his responsibility to ensure :-

- i. that accounts records in Central Office and Units are maintained strictly as per Account Rules or other rules,
- ii. that monthly\financial accounts, statements as prescribed and prepared, audited and presented to the Board and the Government in time.
- iii. that cash-books, stores ledgers are properly maintained and timely verifications are done and action on shortages, unserviceable stores taken.
- iv. that loans and advances are recovered regularly and unspent balance are refunded, account of temporary advances adjusted and recoupment of permanent advance is done regularly.
- v. that proper action on theft, loss, fraud, misappropriation is taken and report made to Vice-Chancellor\Board.
- vi. that pension cases and fixation of pay are not delayed.
- vii. that cash and bank-balances are checked and reconciled monthly and action on reconciliation statement is taken.
- viii. that cash, funds\reserve\trust funds are invested as per rules, earnings noted in the concerned register and reinvested in time to avoid loss of interest thereon.
- ix. that register of land, properties and stores ledger\register are maintained properly.
- ix. that money received as grant, donations and trust funds are utilised strictly on the objects specified in terms and conditions of such receipts.

(7) INTERNAL AUDITOR

As an Internal Auditor of the University, he will arrange through Internal Check parties, Internal Audit regular and surprise inspections of Units\Central Office. He will also carry out such inspections himself. He will also carry out test checks of collection of income, cash balances, store-articles, worker\labour payment, permanent advance account. He will also ensure that :-

- i. Accounts of Units\Central Office are checked as per

audit code of the University any report containing serious irregularities is brought to the notice of Vice-Chancellor.

- ii. Audit reports and its compliance are attended in time.
- iii. Pre-check\pre-audit of payments, whenever such system is started, is carried out effectively.

(8) POWERS

- i. The Comptroller will exercise general administrative control over the accounts establishment revenue collection
- ii. He will write annual performance appraisal report of the staff directly under his control.
- iii. He will be consulted when the staff under his control is to be shifted\transferred.
- iv. He will have authority to call for any information or report necessary for verification from any unit or Centre or institution of the University.
- v. He will perform other functions as may be assigned to him by Board or Vice-Chancellor.

(9) DUTIES OF SUBORDINATE ACCOUNTS STAFF

The Comptroller may assign\transfer any of his duties to the subordinate accounts staff.

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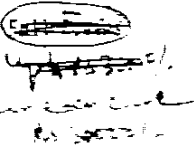
DELEGATION OF FINANCIAL POWERS
(See Rule 5(2))

S.No. 1	Nature of Power ^s 2	Conditions 3	Comptroller 4	Registrar 5	Controller 6	V.C. 7	B.O.M. 8	H. 9
BUDGET								
01.	To sanction re-appropriation from one sub-head to another under one major head or different major heads	Subject to the provisions of Rule 20.	-	-	-	Full Power	-	-
02.	To Sanction new service expenditure in emergency which is not provided for in the budget estimates	subject to submission of reports to the F.C.\B.O.M. in the next meeting	-	-	-	Full power	-	-
03.	To sanction payment of Decretal charges	Subject to the provisions of rule 19(ii) and submission of reports to the F.C.\B.O.M. in next meeting.	-	-	-	Full Powers	-	-
04.	To sanction supplementary funds in the sub-heads or for a sub-head where token provision has been provided in the B.E.	i.when additional expend.cannot be met by reappropriation and nature of expendit.being urgent it cannot be postponed. ii.Revised estimate shall be put up to B.O.M. for approval.	-	-	-	Full powers	-	-
05.	To waive the enhanced rate of interest on House Bldg. and Conveyance loan sanction to the employee	subject to the condition that loan amount is fully paid and instalments are paid generally in time.	-	-	-	Upto Rs.5000/- in each case	-	-
ADVANCES								
06.	To Sanction permanent advance (Imprest)	Subject to the provision of rule 50 & 51 and concurrence of the Comptroller.	-	-	-	Full Powers	-	-

S.No. 1	Nature of Power 2	Conditions 3	Comptroller 4	Registrar 5	Controller 6	V.C. 7	B.O.M. 8	H.O
07.	To sanction temporary advances to the employees to make payments of occasional nature like Seminar Conference, exhibition, Tour, functions, training camps, tournament, purchase of petrol, oil and lubricants, repairs & maintenance, petty purchases etc.	As per provision of Rule 52 <i>51</i>	-	Upto 2000/- in case	Upto 25,000 in each case	-	Full Powers	-
08.	To sanction advances for Law suits to which University is a party	-	-	-	upto 5000/- in each case	-	Full Powers	-
09.	To sanction advances for purchases of stores, machinery, tools, equipments, vehicles, to the suppliers	Subject to the provisions of rule 167.	-	upto 3000/- in each case	upto 25000/- in each case	-	Full Powers	-
10.	To sanction advance to the rate contract firms both for repairs and maintenance of machinery equipments, A.C. and vehicles and accessories	Subject to the conditions that repairs are carried out from authorised dealers and rate contract has been sanctioned by the V.C.	-	-	upto 30000/- in each case	-	Full Powers	-
11.	To sanction advances to Govt. Corpn. undertakings	As per terms and conditions of the contract	-	-	Upto 30000/- in each case	-	Full Powers	-
12.	To sanction advances for annual for rate contract holders of cleaning, sanitation, plant protection lift operations, security arrangements.	To accordance with the terms of the contract entered with them.	-	-	Upto Rs.30000/- in each case	-	Full Powers	-
13.	To sanction advances for the purchases made against rate contract holders of D.G.&S.D., C.S.P.D., and other firms as per terms and conditions of the contract.	As per terms and conditions of rate contract sanctioned by the competent authority.	-	-	upto Rs.30000/- in each	-	Full Powers	-

"UCG.5"

S.No.	Nature of Power	Conditions	Controllor	Registrar	Controllor	V.C.	B.O.M.	H.D.\D.O.I.C
1	2	3	4	5	6	7	8	9
14.	To sanction advances to publishers\authorised suppliers for supply of local foreign periodicals	As per provision of rule 220(3)	-	-	-	Full Powers	-	-
15.	Employment of persons on daily wages\monthly wages on part-time basis	payment of wages as per provisions of minimum wages Act and as per directions of B.O.M.	-	Full Powers	-	Full Powers	-	-
16.	Conveyance charges to - a. Employees b. Fees to members of the Board\Committee	Subject to the provision of rule 57 In accordance with the scales fixed by B.O.M. and as per Annex.a to the delegation.	-	Full Powers	-	Full Powers	-	Full Powers
17.	Postage, telegrams telephones, fax and electric & water charges.	as per prescribed norms for call for telephone etc.	-	Full Powers	-	-	-	Full Power
18.	Uniforms, stitching charges, etc.	As per scale and limit of amount fixed by V.C	-	Full Powers	-	-	-	Full Power
19.	a. Printing General b. University Publications	As per provisions of Rules 55 and 223 and 142 and Chapter VII i. when there is no rate contract, ii. when there is rate contract.	-	Upto 30000/- in each case	-	Full Powers	-	-
20.	Repairs and maintenance of furniture and equipments and vehicles b) Fabrication of bodies on vehicles	As per provisions of rule (56) and procedure laid down in Chapter VII and 198, 213, 214.	-	upto 30000/- in each case	-	Full Powers	-	Upto 2000' p.a.
				Upto 30000/- in each case		Full Powers		


 [Signature]
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"UCG.S"

S.No. 1	Nature of Power 2	Conditions 3	Comptroller 4	Registrar 5	Controller 6	V.C. 7	B.O.M. 8	H.O.D/O. 9
21.	Legal charges/fees including fees to advocates and other charges involved in legal cases.		-	Full Powers	-	Full Powers	-	-
22.	Land and Building Taxes Local Taxes.	As per final assessment orders of the L.&B. Taxes Deptt. Local Bodies.	-	Full Powers	-	-	-	Full Pow
23.	Refreshment and entertainment expenses	as per provisions of rule 63.	Upto 200\- p.a.	Upto 500\- p.a.	Upto 200\-	Full Powers	-	-
	b.Functions, Tournament Conference, seminar, meetings, training camp, etc.	As per scales/norms fixed.	-	Rs.30000\-	-	Full Powers	-	-
24.	a.Expert and consultancy charges to deliver lectures or experts participating as resource persons in training, seminar, workshop etc.	as per rates fixed in guidelines/policy framed.	-	-	-	Full Powers	-	-
	b.Charges to artists for cultural programmes, functions etc.	-do-	-	Rs.30000\-	-	Full Powers	-	-
	c.Remuneration for assessment of answer-books, Ph.D. & other ancillary work for holding exams.			Upto Rs.30000\-				
		(a)On approved rates	-	-	-	Full Powers	-	-
		(b)Other works	-	Upto 30000\- in each case	-	Full Powers	-	-
25.	Expenses on Convocation, annual functions, training, conference, festivals, meeting etc.		-	Upto Rs.30000\- in each case	-	Full Powers	-	-
26.	Insurance Charges and vehicle tax	Insurance on property as authorised by B.O.M.	-	Full Powers	-	-	-	-

S.No. 1	Nature of Power 2	Conditions 3	Comptroller 4	Registrar 5	Controller of Exams. 6	V.C. 7	B.O.M. 8	H.O.D/O 9
27.	Periodicals, journals Newspapers, books, Acts Codes, Rules, Govt. Publications, Reports etc. and binding	as per fixed norms for news papers, journals approved rates	100% 100%	100% 100%	0	Full Powers	-	F.P. (11) Special powers
	a. Charges for Office use and Guest House Use/Guest House	-- do --	-	Full Power <u>upto 10000/-</u>	-	Full Powers	-	Single Jour costing less than 5000/- Full P
	b. Central Library	-- do --	-	-	-	Full Powers	-	Full P
28.	Audit fee, Bank charges freight, transport, Insurance, Octroi, Customs, Denurrage, excise duty etc.	Reasons shall be recorded for pay- ment of denurrage charges and action taken against defaulters.	-	Full Powers	-	-	-	Full Po
29.	Petty items/stores for running the office	-	-	Full Powers Rs. 30000/-	-	-	-	Upto 20 p.a.
	a. Generally of recurring nature.	-	-	-	-	-	-	-
	b. Anti-termite treatment	through a recognised Pest Control Agency.	-	Full Powers	-	-	-	-
30.	Decretal Charges	As per provisions of rule 19.	-	-	-	Full Powers	-	-
31.	Expenses on University guests	As per scales/limit laid down in the policy.	-	-	-	Full Powers	-	-
32.	V.C. Discretionary expenses	as per Chapter 15	-	-	-	Full Powers	-	-
33.	Hiring of vehicles furniture, fixtures etc.	Only when University vehicles and items are not available.	-	-	-	Full Powers	-	-
<u>HIRING OF BUILDING</u>								
34.	Rent	As per rule 54 and when University building is not available.	-	-	-	Full Powers	-	-

"UCB.S"

⊗ Single journal costing more than
Rs 3000/-

Full power on the recommendation of the committee
subject to the condition that any single
journal during the year should not be
more than Rs 3000/- in approval of V.C.
B.O.M.

35. Expenditure on purchase and repairs of articles relating to electric, sanitary fittings and water arrangements required to maintain such private building.	provided such maintenance is not arranged by the house owner.	Upto 5000/-	-	Full Powers	-
36. Expenditure on alterations\temporary structure\partition in the hired buildings	provided such maintenance is not arranged by the house owner and the University will have the right to remove such installations and material at the time of release of the building	Upto 5000/- p.a.	-	Full Powers	-
37. Transportation\Storage charges\carriage of records,postal charges	As per Chapter VII	-	Full Powers	-	Full Powers
38. Advertisement & Publicity expenses	As per the	-	-	-	-
	(a) approved DPR/Rates	-	Full Powers	-	Full Powers
	(b) other than DPR/DAMP rates	-	-	Full Powers	-
39. Purchase of Consumable Stores					
a. Sports material	on the basis of SAI Rates		Upto 30000/- Full Powers	Full Powers	-
b. Crockery & Glasswares.	on the basis of Sports Rule Committee		Upto 30000/-	Full Powers	-
i. Office Use		Upto 1000/- p.a.	Upto 30000/- p.a.	Full Powers	Upto 1000/- p.a.
ii. Guest House		-	Upto 30000/- in each case	Full Powers	-
c. Stock and Material for Buildings, road		-	Upto 30000/- p.a.	Full Powers	-
d. Stock and material for garden,plantation etc.		-	Upto 30000/- In each case	Full Powers	-
e. Material & Spares for machinery\equipments\ vehicles (including Petrol, oil, lubricant, tyres, batteries etc.		-	Upto 30000/- in each case	Full Powers	-
f. Seeds and Fertiliser, saplings, plants, tree guards, etc.		-	Upto 30000/- each case	Full Powers	-

S.No. 1	Nature of Power 2	Conditions 3	Comptroller 4	Registrar 5	Controller 6	V.C. 7	B.O.M. 8	H.O. B/O. 9
	g. Animal feeds & fodder	-	-	Upto 30000/- each case	-	Full Powers	-	-
	h. Drugs & Medicines	-	-	Upto 30000/- each case	-	Full Powers	-	-
	i. Equipment/Chemicals, glasswares and other consumables for lab.	(a) On approved CSPD/ DGS&D/URC (b) Purchase through Sub committee	-	-	-	-	-	Full Power (School of Stud. Director)
	j. Photographic material	-	-	Upto 30000/- each case	-	Full Powers	-	-
	k. Catering articles for guest house.	-	-	Upto 30000/-	-	Full Powers	-	-
	l. Stationery a. Office Use. b. Exan. & other faculty	-	-	Upto 30000/- each case	-	Full Powers	-	-
	m. Curtains & Furnishings\ Linen, Blanket, beddings i. Office Use. ii. Guest House.	-	-	Upto 30000/- p.a.	-	Full Powers	-	-
	n. Other consumable stores not covered by above.	-	-	5000/- in each case. Registrar will have full powers in cases where there is rate contract approved by the Competent authority.	-	Full Powers Full powers	-	-

40. PURCHASE OF NON-RECURRING ITEMS

A. Books i. Office Units ii. Central Library	As per Chapter II i. Where there is no rate contract	Upto 1000/- p.a.	Upto 5000/- each case	-	Full Powers	-	-
B. Furniture & Fixtures including carpets mattresses etc.	ii. Where there is regular rate contract, the Registrar will have full powers subject to the budget provision.	-	Upto 30000/-	-	Full Powers	-	Upto 1000/ p.a.

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S.No. 1	Nature of Power 2	Conditions 3	Comptroller 4	Registrar 5	Controller 6	V.C. 7	B.O.M. 8	H.O.D\O.I. 9
	C.Office equipments, including typewriters Photostat, copiers, Duplicating machines	-	-	-	-	Full Powers	-	-
	D.Electrical & Electronic Equipments (Lamp,fans, Tube, lights etc.)	-	-	Upto 5000\-- each case	-	Full Powers	-	Upto 500\-- p.a.
	E.Tele-communications equipments (Intercom, fax etc.)	-	-	-	-	Full Powers	-	-
	F.Fire fighting equipments	-	-	-	-	Full Powers	-	-
	G.Pictures & Paintings	-	-	-	-	Full Powers	-	-
	H.Cutlery for Guest-House	-	-	upto 30000\-- each case	-	Full Powers	-	-
	I.Musical Instruments	-	-	-	-	Full Powers	-	-
	J.Audio-Visual Instruments	-	-	-	-	Full Powers	-	-
	K.Vehicles including tractor etc.	-	-	-	-	Full Powers	-	-
	L.Kitchen utensils\equip- ments & accessories including gas cylinders	-	-	Upto 10000\-- in each case	-	Full Powers	-	-
	M.Computer, Software and accessories	-	-	-	-	Full Powers	-	-
	N.Library\Laboratory equipments	-	-	Upto 30000\-- in each case	-	Full Powers	-	-
	O.Photographic equipments (Camera etc.)	-	-	-	-	Full Powers	-	-
	P.Training Equipments like Overhead Projectors, Film Projectors etc.	-	-	Upto 5000\--in in each case	-	Full Powers	-	-
	Q.Sports Equipments	-	-	Upto 5000\-- in each case	-	Full Powers	-	-

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S.No. 1	Nature of Power 2	Conditions 3	Comptroller 4	Registrar 5	Controller 6	V.C. 7	B.D.M. 8	H.O.D/O.I.C 9
	R.Machinery & Tools like Motor pumps, generator Fridge, Water-coolers, air conditioners, etc.	-	-	-	-	Full Powers	-	-
	S.Animals & Birds	-	-	-	-	Full Powers	-	-
	T.Calculators	-	-	Upto 5000/-in	-	Full Powers	-	-
	<u>V. OTHER EQUIPMENTS & NON-RECURRING ITEMS.</u>							
	i. Room Cooler, Fans and pumps.	-	-	-	-	Full Powers	-	-
	ii. Tents etc.	-	-	-	-	Full Powers	-	-
	iii. Desert Coolers	-	-	Upto 10000/- each case	-	Full Powers	-	-
	vi. Testing & Inspection charges from recog- nised agency\testing house.	-	-	Full Powers	-	-	-	-
	v. Others	-	-	Upto 10000/- in each case	-	Full Powers	-	-
41.	<u>WORKS</u>							
	a. Original works	As per provisions of Chapter 8 and rule 218 to 210	-	Upto 5000/- in each case	-	Full Powers	-	-
	b. Repairs & Maintenance of University buildings	-do-	-	Upto 10000/- each case	-	Full Powers	-	-
	c. Maintenance of Parks, garden etc.	-do-	-	- "	-	Full Powers	-	-
	d. Expenses on architects	-	-	-	-	Full Powers	-	-
	e. Expenses on ceremonies connected with laying of foundation stones or	-	-	Upto 10000/- in each case	-	Full Powers	-	-

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inauguration of buildings
etc.

S.No. 1	Nature of Power 2	Conditions 3	Comptroller 4	Registrar 5	Controller 6	V.C. 7	B.O.M. 8	H.O.D.\O.I. 9
<u>SUBSIDIES\GRANT</u>								
42.	Payment of subsidies\ grant to affiliated institutions other institutions like Sports Board, Club etc.	As per provisions of section II of Chapter XII and as recommended by Grant\Subsidy Sub-Committee.	-	-	-	Full Powers	-	-
43.	Fellowship\Scholarship and stipends.	Subject to Chapter XIII.	-	-	-	Full Powers	-	-
44.	<u>REFUNDS</u>							
a.	Revenue	As per provisions of Chapter XVII	-	Upto Rs.5000\-	-	Full Powers	-	-
b.	Re-inbursement of tuition fee	As per Rules on the subject.	-	Full Powers	-	-	-	-
c.	Deposits	As per Chapter XVII	-	Authority which ordered the acceptance of deposits=	Full Powers	-	-	-
45.	Security deposits from employes	As per Rule 73	-	Full Powers	-	-	-	-
46.	<u>WRITE OFF OF LOSSES</u>							
a.	<u>Stores</u>							
i.	Stores due to re-valuation.	These powers except that of general loss of stores, books shall be exercised subject to the following conditions:	-	-	-	-	-	-
ii.	Depreciation, unserviceable obsolete stores, surplus stores	a) That the loss does not disclose defect in the rules or procedure, the amendment of which requires the orders of higher authority.	-	-	-	Full Powers	-	-
iii.	Shortage in Stores							
b.	Books\Journals lost\worn out\out-dated	b) that there has not been any serious negligence	-	-	-	Full Powers	-	-

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on the part of any employee
which may call for disci-
plinary action.

S.No. 1	Nature of Power 2	Conditions 3	Controllor 4	Registrar 5	Controllor 6	V.C. 7	B.O.M. 8	H.O.D\O.J 9
c)	Over Payments	c) that all possible steps to recover the amount of loss has been taken.	-	-	-	Full Powers	-	-
d)	Irrecoverable dues,	d) that a civil suit would not yield any better result either because of lack of assets or serious defects in title or other equally valid reasons.	-	-	-	Full Powers	-	-
e)	Losses on account of frauds, embezzlement, theft etc.	e) that in case of recovery of non-payment from employee, recovery will cause hardship to him and that over-payment was not directly attributable due to any fault on the part of employee.	-	-	-	Full Powers	Full Powers	-
f)	Loss of animals, birds due to death	f) In case of frauds, embezzlement theft, the loss would be written off by B.O.M. only.	-	-	-	Full Powers	-	Upto
		g) That the amount written off has been taken to a separate register and the University will have the right in future to recover the amount by civil suit if it appears to the University that the defaulter has got assets or means to pay.	-	-	-	Full Powers	-	Upto

SURPLUS\UNSERVICEABLE OBSOLETE

47. STORES

a.	Declaring stores as surplus.	-	-	Upto 30000/- p.a.	-	Full Powers	-	-
b.	Declaring stores as obsolete, unserviceable and to dispose them off by sale\public auction \destruction.	-	-	"	-	-	-	-
i.	After expiry of period of serviceability prescribed, if any	As per provision of of Section VI of Chapter VII	-	Upto 30000/- p.a.	-	Full Powers	-	Upto 2000/- p.a.
ii	After expiry of period of serviceability, is not prescribed "UCG.5"	-	-	Upto 5000/- p.a.	-	Full powers	-	-

ii. Where period of service-ability is not prescribed Upto 5000/- p.a. Full Powers

S.No.	Nature of Power	Conditions	Comptroller	Registrar	Controller	V.C.	B.O.M.	H.Q.D/O.I.
1	2	3	4	5	6	7	8	9
43.	VEHICLES Declaring Vehicle as unserviceable	Subject to the condition that : - i. the vehicle has covered the minimum road kilometre. of use and inspected by a Committee. ii. the vehicle is beyond economic repairs and inspected by a Committee.	-	-	-	Full Powers	-	-
49.	Sale\auction of dead trees, grass, plants fruits, birds & other products, including publications & tractor and fixation of price, rate etc.	through a Committee including Comptroller.	-	-	-	Full Powers	-	-
50.	PERSONAL CLAIMS							
i.	Payment of claims of heirs of deceased University employee.	As per rule 97.	-	Full Powers	-	Full Powers	-	-
ii.	Retention of undisbursed pay and allowances.	As per Rule 96	Full Powers	-	-	-	-	-
iii.	Grant of Overtime allowances to employees	As per rule 99, 100 and 101.	-	Upto 5000/- in each case.	-	Full Powers	-	-
iv.	Sanction of Loans and advances to the employees							
	a. Interest free	As per provisions of Chapter VI	-	-	-	Full Powers	-	-
	b. Interest bearing		-	-	-	Full Powers.	-	-
v.	Waiving of recoveries of an amount disallowed or over-paid to an employee detected in the internal check\audit.	When satisfied that it was drawn by employee under a reasonable belief that he was entitled to it and that	Upto 200/- In each case	-	-	Upto 500/- in each case	Full Powers	-

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disallowance is not
of a recurring
nature.

S.No.	Nature of Power	Conditions	Comptroller	Registrar	Controller	V.C.	B.O.M.	H.O.D/O.I.
1	2	3	4	5	6	7	8	9
CONTRACTS AND AGREEMENTS								
51.	To accept and sign mortgage bond, agreement etc. in case of interest bearing advances.	Subject to provision of Rules	-	Full Powers	-	-	-	-
52.	To sign contract documents relating to purchases, maintenance, works and rate contracts on behalf of University.	With the approval of V.C.	-	Full Powers	-	-	-	-
53.	Incentives, awards and prizes	As per rates, scales norms fixed under rules governing such incentives etc.	-	-	-	Full Powers	-	-
54.	TRAINING EXPENSES							
i.	Training within the country	As per guidelines issued by the B.O.M.	-	-	-	Full Powers	-	-
ii.	Outside the country		-	-	-	Full Powers	-	-
55.	Investment of Surplus funds	As per Rule 78	-	-	-	Full Powers	-	-
	<u>NOTE</u>	Where an item is not covered by an entry in these powers, the general monetary limit show against officer will be operative.	-	Upto 10000/- p.a. for recurring only	-	Full Powers	-	-

GENERAL CONDITIONS/LIMITATIONS APPLICABLE TO THE DELEGATION OF FINANCIAL POWERS

A. GENERAL

The powers contained in the delegation of financial powers are subject to the following general conditions :-

- a. No expenditure shall be incurred except on legitimate objects of expenditure relating to University.
- b. The powers shall be subject to the Budget provision unless otherwise provided in the rules.

"UCCG.S"

- c. The powers for purchases and repairs contained in delegation shall be subject to the procedure laid down in the Chapter VII of the financial rules.

S.No.	Nature of Power	Conditions	Comptroller	Registrar	Controller	V.C.	B.O.M.	H.O.D\O.I
1	2	3	4	5	6	7	8	9

- d. Powers shall be exercised only with the consultation of Comptroller or his representative who will be not below the rank of Dy. Registrar.

EXCEPTION : In case of Purchases of Stores or repairs, or petty expenses upto Rs.2000/- and personal claims of routine nature, consultation will not be necessary.

B. PERMANENT ADVANCE\IMPREST

1. The amount of imprest shall be utilised generally on such recurring items which are either temporarily out of stock and required urgently or the requirement cannot be met from Central Stores.
2. Expenditure shall not exceed Rs.2000/- at one time. In case of University Engineer the Limit of amount shall be Rs.5000/-.
3. Imprest account shall be maintained and rendered as per rules 50 and 51 and account rendered regularly with in the prescribed time.
4. Non-recurring items shall only be purchased in exceptional circumstances, only from rate contract holders with the prior approval of Registrar or as provided in Rule 147 and 149.
5. Stores items purchased shall be duly accounted for in the Stock Registers as provided in the rules

TEMPORARY ADVANCES

1. The holder of temporary advance as per rule 52 shall ensure that the advance is spent only on the subjects for which advance was given and any unspent balance shall be refunded, along with the accounts rendered for adjustment within the prescribed time.

The payment of conveyance charges to employees shall be regulated in accordance with the following instructions : -

The conveyance charges shall be admissible at the rates prescribed in cases the employee is sent on duty from his office or is summoned to the office outside the ordinary hours of duty by an special order Officer\Head of Office\Incharge of units on furnishing the following certificate : -

*Certified that :-

1. I have not used University vehicle for visiting the place mentioned in the claim.

2. I have not been granted compensatory (casual) leave for attending office on Sundays or other holidays.
3. I have not claimed overtime for extra hours of work done outside the ordinary hours of duty.
4. I am not entitled to claim T.A.S. under rules for the journey and that I am not in receipt of any conveyance allowance".

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महर्षि दयानन्द सरस्वती विश्वविद्यालय, अजमेर

क्रमांक:एफ-6()विवले/अनु.-प्र.मं./2008/

दिनांक : 08.2008

कार्यालय-आदेश

प्रबन्ध मण्डल की 63वीं बैठक दिनांक 11.06.08 के मद संख्या 14 की अनुपालना में, माननीय कुलपति महोदय विश्वविद्यालय के बजट वित्तीय एवं लेखा नियम, 1997 के नियम 156 एवं नियम 173 को निम्न प्रकार से संशोधन करने के आदेश एतद्द्वारा प्रदान करते हैं:-

(4)

The existing rule 156 and 173 shall stand substituted as under:-
Budget Financial and Accounts Rule 156:-

There shall be two purchase committees. For purchase of stores of the value of Rs.5001/- and upto Rs.50000/-. The Committee shall be called Purchase Sub Committee and for the purchase of stores of the value exceeding Rs.50000/-. the committee shall be called University Purchase Committee (UPC), both the committees would comprise of at least three members. Out of them one would be Comptroller of the University in the case of UPC and his representative in the case of Purchase Sub Committee. The presence of the Comptroller in UPC meeting shall be compulsory, however, the presence of his representative in the case of Purchase Sub Committee meeting would be compulsory. Experts/Technical Officers may also be associated for the purchases involving machineries and equipments. Cases of limited and open tenders shall be placed in the meeting of purchases committees in a detailed agenda note. The recommendation of the Purchase Sub Committee and University Purchase Committee shall be put up before the Registrar and the Vice Chancellor respectively for approval. The proposal received for purchases of stores must be processed within seven days of the receipt of the proposals.

Budget Financial and Accounts Rule 173:- (P-96)

Quality inspection will be done by Inspection Committee constituted by the Vice Chancellor for the value of stores purchases exceeding Rs. 5000/-. The members of the committee will consist of members other than stores officer and members of the purchase committee mentioned in Rule 156. However, any qualified person may be associated in the committee, if necessary.


Vice-Chancellor