

CHAPTER

I

INTRODUCTION

1. Short title and commencement:

- I) These rules shall be called the University Accounts Code.
- II) It shall come into force on such date as the Government of Haryana may, by notification in the official Gazette, approve.
- III) The Financial Department of Haryana has instructed the Universities to frame these rules in exercise of the powers vested in it under the University Act and the Statute of the University, as amended from time to time. Any modification or edition to these rules shall, therefore, be made only with the approval of that authority.

1.2 Definitions:

In these rules anything repugnant in the subject or the context, the terms defined below have been used in the sense herein explained.

- I) “**Act**” means Act of the Universities as amended from time to time.
- II) “**Statutes**” and “**Ordinance**” means respectively the Statutes and Ordinance of the University.
- III) “**Administrative Approval**” is the formal acceptance by the Vice-Chancellor of proposal to incur expenditure on works initiated or connected with the requirements of the University.
- IV) “**Joint Director, Local Audit**” includes an Audit Officer or a Senior Auditor performing the duties of Joint Director, Local Audit under the orders of the Director, Local Audit, Haryana.
- V) “**Bank**” means any Public Sector Bank or Banks in which funds of the University may be kept in the current, savings or Fixed Deposit Accounts, with the approval of the competent authority.
- VI) “**Governing Bodies**” means A.C., F.C., E.C. & Court of the Universities.
- VII) “**Book Transfer**” denotes the process whereby financial transactions which do not involve the giving or receiving of cash, or of stock material, are brought to account. This also includes corrections and amendments made in cash, stock or book transactions previously taken to account.
- VIII) “**Cash**” includes legal tender coin, currency and Bank Notes, Cheques payable on demand, Reserve Bank Government drafts and also revenue stamps.
Note: Government securities, deposit receipts of banks, debentures and bonds accepted as security deposit are not treated as cash, revenue stamps are cash.
- IX) “**College**” means a constituent College of the University.

- X) **“Contract”** means a person, syndicate or firm that has made a contract, but the use of terms is often restricted to contractors for the execution of works or for services in connection therewith.
- XI) **“Controlling Officer”** means Officers of the University, a Head of a Department or other officer who is entrusted with the responsibility of controlling the incurring of expenditure and/or collection of revenue by the authorities subordinate to the Department.
- XII) **“Drawing & Disbursing Officer”** means (DDO) an officer who has been authorized by the competent authority to draw the bills on behalf of a Department/Division and pass the bills for payment on behalf of the university.
- XIII) **“Financial Year”** means the year beginning on the 1st of April and ending on 31st March following calendar year.
- XIV) **“Employee”** means an officer or employee of the university and includes a Government employee in foreign service under the university but does not include a Government employee doing work in the university under the control of his departmental superior in Government service, teachers and employees as classified in the Statutes.
- XV) **“Government”** means the State Government of Haryana.
- XVI) **“Grant-in-aid”** means any contribution or grant which may be paid by the Government or any other Body on such conditions which it may impose.
- XVII) **“Head of Branch”** means an officer declared as such under any general or special orders of the competent authority. The term includes an Incharge of a Branch.
- XVIII) **“Budget”** means the statement of estimated Receipt and Expenditure of the university for any financial year as approved by the competent authority.
- XIX) **“Major Head”** means the main heads of accounts provided in the budget with the object of classifying the receipt and expenditure of the university. Major Heads of account generally correspond to ‘Functions’ of the University.
- XX) **“Minor Head”** means a head subordinate to **Major Head**. Major Heads identify the ‘programme’ undertaken to achieve the objectives of the ‘function’ represented by the Major Heads.
- XXI) **“Sub-head”** means a head subordinate to Minor Head. A programme may consist of a number of schemes or activities and these shall generally correspond to sub-head below the minor heads represented by the programme.
- XXII) **“Detailed Head”** means a division below a sub-head. A detailed Head indicates the object or nature of expenditure on a scheme or activity or organization in terms of inputs such as “Salaries”, Office Expenditure”.
- XXIII) **“Primary Unit”** means a division below a Detailed Head.
- XXIV) **“Standard Object of Expenditure”** is a portion of supply under each Detailed Head which is allotted to a prescribed sub-division of the Head as representing one of the Standard Objects of the supply.
- XXV) **“Appropriation”** means the allotment of a particular amount of money to meet expenditure on a specified object including primary unit of appropriation.
- XXVI) **“Reappropriation”** means the transfer of funds by a competent authority of particulars some of money from one unit of appropriation to another to meet specified expenditure.

- XXVII) “Non-recurring expenditure”** means expenditure sanctioned as one time charge irrespective of the fact whether the expenditure is actually incurred in one lump sum or in installments.
- XXVIII) “Recurring expenditure”** means the expenditure which is incurred at periodic intervals.
- XXIX) “Revised Estimates”** are estimates of probable revenue or expenditure of a financial year under the various Major Heads, Minor Heads, Sub-heads and Primary units of appropriation framed in the course of the year on the basis of actual transactions till then recorded, and in the light of any facts which may be known as regards the remainder of the year. Additional appropriation/supplementary grant is obtained, where necessary, on the basis of Revised Estimates.
- XXX) “Statute”** means a Statute framed under the university Act.
- XXXI) “Technical Sanction”** is the sanction of a competent authority to a properly detailed estimate of the cost of a works or repair.
- XXXII) “University”** means a State University i.e. KUK, MDU, GJUS&T, CDLU , BPSMU etc.
- XXXIII) “University Funds”** means the funds of the University comprising all the revenues, grants, contributions, bequests, endowments, etc. received by the university, the amount borrowed by the university and all moneys received by the university in repayment of loans.
- XXXIV) “University Account”** means the Bank Account in which all the grants-in-aid and other revenues of the university are credited. It does not include current accounts maintained by the Deans & Directors in respect of Amalgamated Funds, Scholarships, Securities and the like, but includes the current and saving accounts maintained by the Engineering Unit for making payments in connection with University works.
- XXXV) “Competent Authority”** means a body or an officer empowered through delegation of powers or to a body or an Officer to exercise specified powers in respect of specified matters.

All the terms and expressions not defined in this code and used in the Act, Statutes, Ordinances and Regulations of the Universities shall have the meaning respectively assigned to them in the Act, Statutes, Ordinances and Regulations.

1.3 Removals of Doubts.

Where a doubt arises as to the interpretation of any of the provisions of these rules, the matter shall be referred to the Vice-Chancellor who shall place it before the Executive Council of the University where considered necessary.

CHAPTER

2

GENERAL PRINCIPLES OF FINANCIAL MANAGEMENT AND CONTROL

2.1 - General

2.1.1 The administration of the University including its financial administration is for the purpose of providing service to the teaching, research and learning. This purpose should throughout be borne in mind, and duplication and delays avoided.

2.1.2 Efficient financial administration of the University calls for a coordinated working of all its component units. The need for all concerned to work in a spirit of co-operation and in a co-ordinated manner, therefore, hardly be emphasized.

2.1.3 An officer required by Statutes or Ordinances, or other person approved by the Executive Council or any other competent authority to act for it, is to be responsible for the proper collection and application of funds at the disposal of a Department, Principal School/College or other institution. In exercising this responsibility, the Head of a Division, School Centre/Unit or other Institution must keep in mind the rules in this Code intended to ensure optimal use of the resources of the University and to safeguard University funds against injudicious spending, wastage, misuse or misappropriation, etc. The principles of financial management and control in this Chapter are for general guidance.

2.1.4 All transactions involving the taking and giving of cash, stores, other properties, rights, privileges and concessions, which have monetary value, should be brought to account at once under proper head. Every University officer is personally responsible for the money which passes through his hands and for the proper record of receipts and payments in the prescribed accounts as well as for the correctness of the accounts in every respect.

2.1.5 The financial records and accounts of the University shall be maintained separately for each financial Year.

2.1.6 (a) The financial records and accounts of the University shall be maintained in the prescribed forms and registers.

(b) No addition to, alteration in or modification of any register or form prescribed in the Financial Code/Account Code or introduction of any new form shall be made without the prior orders of the Vice-Chancellor.

- (c) For administrative convenience, however, such registers as may be subsidiary to the financial records and account books prescribed in the Financial Code/Account Code may be maintained but such registers will not be recognized as financial records and books prescribed under the Code.

2.1.7 All financial records and books of accounts and registers shall be properly bound. No records or account shall be prepared on loose sheets or in loosely bound volumes.

Note: *Computerised records/accounts in loose sheets shall be secured properly at the earliest, except where they are required to be kept otherwise.*

2.1.8 The pages of all financial records, account books, stock registers and such other registers shall be serially numbered. The Head of Section shall record on each book before use a certificate regarding the Number of pages it contains.

2.1.9 Forms, notes and letters, etc. which are used frequently in the various Department of the University, should be standardized and cyclostyled or printed; this will not only simplify the work of the University to some extent but will also lead to economy of time and effort.

2.1.10 This Chapter described General Principles of Financial Management and Control; detailed provisions are given in other relevant Chapter.

2.2 – Receipts of Money

2.2.1 (a) It is the duty of the Account Branch responsible for realization of any particular type of dues to ensure that the dues of the University are correctly and promptly assessed, collected and deposited into the University accounts under the proper head.

The Head of Branch should undertake a series of surprise checks throughout the financial year to satisfy himself that the University dues are being recovered within a reasonable time and that cash has been correctly accounted for.

(b) The Accounts Branch should ensure that the grants receivable by the University and the income accruing from investments are received in due time.

(c) The Head of Division concerned should satisfy himself that the system of control over the charging of sales and services rendered and the subsequent payment thereof is adequate.

2.2.2 The sums received on behalf of the University shall forthwith be deposited into the Bank in full and appropriation of departmental receipts towards expenditure shall be prohibited.

2.2.3 An Officer or employee of the University authorized by the Vice-Chancellor to receive moneys on behalf of University must give the payer a receipt duly signed by him.

The receipt must be in the prescribed form and from the printed Receipt Book supplied to the employee for the issue of receipts.

2.2.4 Where it is found to be inconvenient to put full signature, prior approval may be obtained from the Finance Officer for putting initials subject to the condition that adequate safeguards are introduced for ensuring effective control over the collection and accounting of receipts.

2.2.5 No duplicate receipt shall be issued for the money received on the ground that original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from or paid to a certain person.

2.2.6 Money which is not University dues or the deposit of which in the custody of the University has not been authorized under any rules or orders shall not be accepted. Private cash or accounts of the staff shall not be mixed up with the University cash or account under any circumstances.

2.2.7 The Receipt Books will be supplied with foils in triplicate. The receipt shall be made out with copying pencil/ball pen by using carbon paper. The original copy shall be given to the payer, first carbon copy shall be sent to the concerned Branch/Section and triplicate carbon copy shall be retained as office copy.

2.3 – Expenditure and Payment of Moneys

2.3.1 No Officer shall incur expenditure or enter into any liability involving expenditure or transfer of money or investment of deposit from University account unless such expenditure or transfer has been sanctioned by general or specific orders by the competent authority.

2.3.2 The following should be the general principles governing all expenditure incurred from the University funds:-

- (i) That there should be provision of funds authorized by competent authority fixing the limits within which expenditure can be incurred.
- (ii) That the expenditure incurred should conform to the relevant provisions of the Act, Statutes, Ordinances, and Regulations and Rule framed by the Various authorities of the University.
- (iii) That there should exist sanction, either general or special, accorded by the competent authority, authorizing the particular item of expenditure. It must be clearly understood that mere budget provision does not automatically carry with it any authority to incur the expenditure, for which prior and formal sanction of the competent authority must invariably be obtained before incurring it. The budget provision simply indicates the limit up to which expenditure is permissible under any head of account.

2.3.3 No authority or Officer of the University to whom powers of financial sanction including financial delegation have been vested should exceed those powers of sanction.

2.3.4 No Officer of the University to whom financial powers have been delegated shall incur any expenditure which involves or is likely to involve, at a later date, expenditure beyond his power of sanction.

2.3.5 All sanctions to expenditure shall indicate the details of provisions under the relevant budget head where from expenditure is to be met. A sanction or order shall come into force from the date of issue unless any other date from which it shall come into force is specified therein.

2.3.6 No money should be drawn from the Bank unless it is required for immediate disbursement.

Standards of Financial Propriety

2.3.7 Every officer incurring or authorizing expenditure from University funds should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following:

- (i) Every officer shall exercise the same vigilance in respect of expenditure incurred from the University moneys as a person of ordinary prudence would exercise in spending his own money.
- (ii) The expenditure should not be prima facie more than what the occasion demands.
- (iii) No authority should exercise his powers of sanctioning expenditure to pass an order which will be directly or indirectly to his own advantage.
- (iv) University moneys should not be utilized for the benefit of a particular person or a section of the people, unless:
 - (a) A claim for the amount could be enforced in a court of law, or
 - (b) The expenditure is in pursuance of a recognized policy or custom.
 - (c) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.
- (v) No officer of the University shall pass his own expenditure except as otherwise provided.

Control of Expenditure

2.3.8 Each Head of Division is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own officer and by his subordinate officers and for guarding against wastage and loss of University money and property and shall further see that the prescribed checks against them are effectively applied.

2.3.9 A Head of Branch must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted are utilised in the interest of the University and only upon the objects for which the money was provided. In order to exercise a proper control, he should maintain detailed up-to-date accounts not only of what has actually been spent from an appropriation but also what commitments and liabilities have been incurred against it. He must be in a position to assume before the Finance Committee/Executive Council/Court etc. complete responsibility for expenditure and to explain or to justify any instance of excess or financial irregularity that may be brought to notice.

2.3.10 Every claim received in the University office shall be checked before payment.

2.3.11 All bills presented for payment shall be examined in accordance with the relevant provisions in the rules and the Disbursing Officer shall if the claim is admissible, if the authority is proper, if the signature is true and in order and if the receipt is a legal acquittance, make an order under his signature to pay on the bills. The order shall specify the amount payable both in words and in figures.

2.3.12 No Claim against the University which is not presented within the prescribed time limit will be entertained without a special sanction of the competent authority.

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

Delays in Payment

2.3.14 (a) Delay in the payment of money indisputably due by the University is contrary to all rules and budgetary principles and should be avoided.

(b) It is an important financial principle that money indisputably payable should not, as far as possible, be left unpaid and that money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary.

(c) An officer may not on his own authority authorize any payment in excess of the funds placed at his disposal. If the officer is called upon to honour a claim which is certain to produce an excess over the allotment or appropriation at his disposal, he should take the orders of the Vice-Chancellor before authorizing payment of the claim in question.

2.4 – Ordering and Accounting for Supplies

2.4.1 The Head of Branch or the delegated officer responsible for ordering supplies shall ensure the following:

- (i) All purchases or acquisition of stores are acquired in conformity with the procedure for stores indenting and purchase.
- (ii) All orders for suppliers are made on official order form and signed by a responsible person authorized to do so.
- (iii) No person may sign a trader's own order form.

2.4.2 (i) Purchases are made in the most economical manner.

- (ii) Where possible, arrangements are made with other Departments/Institutions at the same station so as to obviate the duplication of costly equipment, reprographic facilities, back numbers of journals, costly books, etc.

2.4.3 (i) Purchases are not made much in advance or in excess of actual requirements resulting in locking up of capital.

- (ii) No equipment or machinery remains out of use for unduly long period for want of repairs.

2.4.4 Scientific instruments and equipments are exempted from custom duty. Duty exemption certificate should generally be obtained before placing orders for supplies.

2.4.5 All stores on receipt are thoroughly examined, counted, measured or weighed as the case may be when delivery is taken.

2.4.6 The articles are kept in safe custody and suitable arrangements are made for accommodation and upkeep of stores and equipment, more particularly for valuable, combustible and perishable stores. The arrangement for control and safety of valuable and sophisticated equipment should be assigned to and made the responsibility of a particular officer.

2.4.7 Invoices are checked, signed and passed for payment by the person authorized to make the order.

2.4.8 Issue of stores is made as per norms, where laid down, and by an authorized officer.

2.4.9 (i) Proper accounts are maintained for stores and equipment.

- (ii) History sheets are maintained for costly equipment as prescribed in rules or orders from time to time.

- (iii) Log books to keep a record of the out turn are maintained where machines are meant for undertaking jobs for different Divisions or users.

2.4.10 (i) The stores are inspected periodically.

(ii) Stores are physically verified periodically as prescribed in rules.

(iii) The instructions prescribed for disposal of obsolete, surplus or unserviceable stores are duly observed.

2.5 – Duties as regards Maintenance of Accounts

2.5.1 The accounts and financial records of the University shall be maintained in the prescribed forms and registers. Every officer is personally responsible for the money which passes through his hands or is paid on his behalf and for proper records of receipts and payments in the prescribed account as well as for the completeness and strict accuracy of the account in every respect and their submission within the prescribed due dates.

2.5.2 It is not sufficient that an Officer's account should be correct to his own satisfaction. An officer has to satisfy not only himself but also the audit, that a claim which has been accepted is valid, that voucher is a complete proof of payment which it supports and that the account is correct in all respects.

2.5.3 It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made in the particulars of any case.

2.5.4 It is further essential that the records of payment, measurements and transactions in general must be so clear, explicit and self-contained as to be citable as satisfactory and convincing evidence of facts, if so required, in a court of law.

2.5.5 An Officer who signs or countersigns a certificate is personally responsible for the facts certified to, as far as it is his duty to know or to the extent to which he may reasonably be expected to be aware of them. The fact that a certificate is printed already is no justification for one's signing it as it is, unless it represents true facts of the case and is entirely endorseable by him as correct. If in its printed form it does not represent the facts, it is his duty to make any necessary amendment before affixing his signature.

2.5.6 (a) Every correction or alteration in accounts, stock register, etc. shall be made neatly in red ink (a single line being drawn through the original entry to be corrected and attested by the dated initials of the authorized officer). All corrections and alterations in bills and vouchers shall be similarly attested by the officer drawing the bill or the person preferring the claim, while those in the pay orders shall be similarly attested by the officer signing them.

(b) Erasures and over writings are absolutely forbidden and shall on no account be made in bills, cheques, registers, statements and accounts of any description.

2.6 – Contracts

Elements of Contract

2.6.1 An agreement is normally entered into when the intention is to create legal obligations. An agreement if it can be enforced by law becomes a contract.

2.6.2 Every contract is the result of an offer or proposal and its acceptance. The offer must be communicated and the acceptance of the offer must also be communicated. The essentials of a valid contract are:

- (i) An offer and its acceptance;
- (ii) The intention to create legal relationship thereby;
- (iii) The parties to the contract should be capable of entering into contracts;
- (iv) Their consent should be free and real;
- (v) The contract should be for an object permitted by law;
- (vi) The agreement should be supported by consideration; and
- (vii) The agreement should be capable of being performed.

2.6.3 The following are the various types of contract which figure in the course of the transaction of business in the University.

- (i) Contracts between the University and members of the staff:
 - Contract of service
 - Deputation contract
 - Agreement relating to special advances given to members of the staff.
- (ii) Contracts between the University and outsiders:
 - Contract for the supply of goods
 - Contract for the construction of buildings, roads etc.
 - Contract for services like tailoring for stitching uniforms, carting goods, etc.

Signing of Contracts on behalf of the University

2.6.4 (a) The Registrar shall be the authorized officer to enter into agreements, sign documents and authenticate records on behalf of the University and he shall act in such capacity when the appropriate authority of the University has taken a decision in the matter. He shall also exercise such other powers and perform such other duties as may be prescribed by the Statutes or the Ordinances.

(b) The limitations upon the powers of the University officers, the conditions under which such powers should be exercised and the general procedure prescribed with

regard to the various classes of contracts such as calling for and acceptance of tenders, etc. are laid down in the relevant chapters and Appendix referred above.

2.6.5 The University should be made a party to every contract entered on its behalf and the words "For and on behalf of the University should follow the designation appended below the signatures of the officer authorized for executing the contract.

2.6.6 All formal agreements shall be drawn in triplicate, the original being on stamped paper. After execution, the original should be kept in safe custody, the duplicate should be given to the contracting party and the triplicate kept in the relevant file for reference.

General Principles

2.6.7 The following general principles should be observed by all officers empowered to enter into contracts or agreements involving expenditure from the University funds:

- (a) The terms should be precise and definite and there should be no room for ambiguity or mis-understanding therein.
- (b) Any contract which if made between private persons would by the law in force required to be registered, will be registered.
- (c)
 - (i) Whenever possible, standard forms of contracts should be adopted for specific types after adequate prior scrutiny and consultation with the University Legal Adviser. The alternatives used in the standard forms, which are not applicable, should be invariably scored out in consultation with the Finance Officer.
 - (ii) In cases where standard forms of contracts are not used, legal and financial advice should be taken in drafting the contracts and before they are finally entered into.
- (d) No relaxation of specifications agreed upon in a contract or relaxation of the terms of an agreement entered into by the University, should be made without proper examination of the financial effect involved in such relaxation. The interest of the University should be taken due care of before agreeing to any relaxation of agreement or contract. The Finance Officer shall invariably be consulted in such cases.
- (e) In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.
- (f) Save in exceptional circumstances, no University work of any kind should be commenced without prior execution of contract documents. Even in cases where a formal written contract is not made no order for supplies, etc., should be placed without at least a written agreement as to the price.
- (g) Provision must be made in contracts for safeguarding University property entrusted to a contractor and for recovery of hire charges, if any, therefore.

- (h) When a contract is likely to endure for a period of more than five years or where the contract provides for a clear schedule for the fulfillment of the various stages of the contract, it should include a provision for unconditional power of revocation or cancellation at the discretion of University at any time on the expiry of reasonable notice to that effect. The period of notice should not normally be longer than 3 months.
- (i) All contracts should have a provision for recovery of liquidated damages for defaults on the part of the contractor, unless any special instructions are issued by the competent authority.
- (j) 'Cost Plus' contracts should be avoided except where they are inevitable.

Explanation: A 'Cost Plus' contract means a contract wherein the price payable for supplies or services under the contract is determined on the basis of the actual cost of production of the supplies or services concerned plus profit either at a fixed rate per unit or at a fixed percentage on the actual cost of production.

- (k) (i) The terms of contract for the purchase of perishable stores should invariably include a 'warranty clause', a model of which is given in Form **Annexure-I (page 23)**. This form may, however, be modified in consultation with the Finance Officer.
- (ii) It should be ensured that in all contracts where a warranty clause is included, the position regarding delivery of goods in replacement of rejected ones is made clear beyond doubt by mentioning clearly that the University will not bear any additional expenditure like transportation, etc. as a result of rejected goods.
- (l) (i) 'Lump Sum' contracts should not be entered into except in cases of absolute necessity. Whenever such contracts are entered into, all possible safeguards to protect the interest of the University should invariably be provided for in the conditions of the contract.
- (ii) A schedule of quantities with their issue rates of such materials which are supplied departmentally, and are used in the contract work, should form an essential part of the contract. It should also contain an escalation clause pertaining to the rates of such materials the prices of which are controlled by Government and which the contractor arranges himself, so that the University may get the benefit of any saving in the quantities of the material actually used in execution.
- (m) The question whether any sales tax, purchase tax, octroi and terminal taxes and other local taxes and duties are to be paid and, if so, by which party, should be settled and cleared up before entering into any contract, involving transfer of movable property, whatever its nature.

- (n) In respect of facilities like use of power and water (both filtered and unfiltered) allowed to contractors out of the University's meters, a clause as to the recovery for such facilities from the contractors at the appropriate rates shall be inserted.
- (o) Before entering into a contract or an agreement, all pros and cons should be considered and validity of contractual documents should be ensured. In important and complicated cases, legal advice should be taken in the drafting of contracts before they are finally entered into.
- (p) No work would be done under an agreement/contract beyond the date of expiry of its tenure. Wherever it is considered that the work has to be continued beyond the date of expiry of the tenure, timely action should be taken for renewing the contract/agreement for the further period required, after a suitable review of the provisions of the old agreement/contract to see whether any modification therein are required.

2.6.8 The terms of a contract once entered into should not be materially varied without the prior consent of the authority competent to enter into the contract as so varied. No payments to contractors by way of compensation or otherwise, outside the strict terms of the contract or in excess of the contract rates may be authorized without the prior approval of the competent authority after obtaining financial advice.

2.6.9 No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the prior consent of the Finance Officer or as per procedure laid down.

2.6.10 Where escalation in respect of Labour, overheads, customs duties, freight, etc., is provided for in a contract, the basis for the calculation of the same should be clearly indicated.

Calling of tenders

2.6.11 Generally contracts should be placed only after tenders have been invited openly. However, where open tenders are not invited and purchase is effected by negotiation or limited tenders the specific reasons for doing so should be recorded and approval of the competent authority taken in writing, unless such action is taken in accordance with any instructions issued by the University. Similarly, when lowest tender is not accepted, reasons should be recorded and approval in writing from the Vice Chancellor should be obtained before placing such orders.

Safe custody of Contracts

2.6.12 All contracts shall be kept in the safe custody of the Registrar/other authorized officer except a contract to which the Registrar/other authorized officer is a party personally. The latter type of contract should be kept in the custody of the Vice-Chancellor, if the Registrar is a party, or with the Registrar if any other officer is a party.

Register of Contracts

2.6.13 All contracts should be entered in a register. Whenever an agreement is taken out from safe custody, a record should be made in the register showing the person to whom it was made over, under the dated initials of the officer keeping the contracts in safe custody. An acknowledgement in writing should also be obtained from the person to whom the contract is made over and this should be kept in the place in which the contract was, pending return of the contract to safe custody. When it is necessary to refer to any contract, as far as possible, the triplicate copy in the relevant file should be made use of and recourse to taking the original contract out of safe custody should be kept to the minimum.

Verification of Contracts

- 2.6.14** (a) A periodical verification of all contracts in safe custody, at least once a year, shall be made by the Registrar/Officer in whose custody the contracts are kept and a note of the result of such verification shall be made by the Register under his date and signature.
- (b) At the time of transfer of charge, the relieving officer and the relieved officer shall both sign the Register. Any document found missing or any unusual feature noticed at the time of such handing over and taking over charge, should be clearly recorded in the Register under the dated signatures of both the Officers.

2.7 – Defalcation and Losses

Report of Losses

- 2.7.1** (a) Wherever any loss or shortage of University money, revenue, stores or other property by embezzlement, fraud, theft, etc., or neglect of any University employee or other causes is discovered, a preliminary investigation shall forthwith be made into the loss by the Head of Office and the result of such preliminary investigation shall be reported to the Registrar as well as to the Finance Officer even when such loss has been made good by the Party responsible for it. The Registrar will obtain suitable orders of the Vice-Chancellor and also report it to the E.C. in due course, if the loss exceeds Rs. 10,000/-.
- (b) A detailed enquiry shall forthwith be made by an officer of the University or a special Committee appointed for the purpose as may be required by the Vice-Chancellor. When the matter has been fully enquired into, taking due account of the total money lost, a report showing the circumstances in which the loss took place and the steps taken or recommended to recover the money and to punish the offenders and measures taken or proposed to be taken to avoid recurrence of such loss in future shall be submitted to the Vice-Chancellor by the constituted committee.

(c) Whenever embezzlement of University money is discovered, an enquiry shall at once be instituted under the orders of the Vice-Chancellor who will also bring the matter to the notice of the Executive Council, where required.

2.7.2 Depending upon the results of the inquiry, departmental proceedings and/or prosecution shall be instituted at the earliest moment against the delinquent officials concerned and conducted with strict adherence to the rules and other instructions prescribed in this regard by the University.

Responsibility for Losses

2.7.3 Every officer shall realize fully and clearly that he will be held responsible for any loss sustained by University through fraud or negligence on his part and that he will also be held responsible for any loss arising from fraud or negligence on the part of any other officer subordinate to him to the extent to which it may be shown that he too contributed to the loss by his own action or negligence.

2.7.4 (a) The cardinal principle governing the assessment of responsibility is that every University employee should exercise the same vigilance in respect of expenditure from University fund generally as a person of ordinary prudence would exercise in respect of expenditure and the custody of his own money. In all cases of negligence and lack of devotion in the discharge of duty; e.g. costly buildings, equipment, machinery, etc. remaining unutilized or substantially unutilized for lack of planning; infructuous, unnecessary and injudicious expenditure; delays in taking action/decisions placing orders or making any due payments, execution of sanctioned schemes and projects, which result in increase of cost; responsibility for loss suffered by the University should be fixed. While the competent authority may, in special cases, condone an officer's honest errors of judgement involving financial loss, if the officer can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability shall be strictly enforced against all officers who are dishonest, careless or negligent in the duties entrusted to them.

(b) In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter shall also be called strictly to account and his liability in the matter carefully assessed.

(c) (i) The question of enforcing pecuniary liability shall always be considered as well as the question of other forms of disciplinary action. In deciding the degree of an officer's pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognized that the penalty should not be such as to impair his future efficiency.

(ii) In particular if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons and if laxity of supervision has facilitated the fraud the supervising officer at fault may properly be penalized either directly by requiring him to make

good in money a sufficient proportion of the loss or indirectly by reduction or stoppage of his increments of pay.

- (iii) It should always be considered whether the value of University property or equipment lost, damaged or destroyed by the carelessness of individuals entrusted with their care, should not be recovered in full up to the limit of the University employee's capacity to pay.
- (d) Steps should be taken to ensure that the University employees involved in any loss or irregularity which is the subject of any enquiry is not inadvertently allowed his pensionary benefits while the enquiry is in progress. The Finance Officer and the authority competent to sanction pension/University's share of Contributory Provident Fund shall be kept informed so as to deal with the case as may be required under the rules.
- (e) The fact that University employees who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.
- (f) It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc.

Material Losses

2.7.5 University Officers shall, in addition to taking action as prescribed above in this rule, follow the provisions indicated below in cases involving material loss or destruction of University property as a result of fire, theft, etc.

- (a) When material losses due to suspected theft, fraud, fire etc., occur in any Office, such cases should invariably be reported to the Police through the Registrar for investigation. The Registrar should exercise his discretion in determining the stage of which reports should be sent to the police keeping in view the fact that the police investigation will be increasingly handicapped with lapse of time.

Note: *A report of the loss shall invariably be made to the Insurance Company, wherever the property has been insured against such risks.*

- (b) For the purpose of the above instruction, all losses, except the losses due to suspected sabotage, of the assessed value of Rs. 10,000/- and more shall be regarded as 'material'. All cases of suspected sabotage shall be reported to the police promptly irrespective of the value of the loss involved.
- (c) Once the matter is reported to the police authorities, all concerned should assist the police in their investigation. A formal investigation report should be obtained from the police authorities in all cases which are referred to them as indicated above.

Accidents

- 2.7.6** (a) Any loss exceeding Rs. 5,000/- in value (book value) of immovable property, such as buildings, communication or other works, caused by fire, flood, cyclone, earthquake or any other natural cause, shall be reported at once by the Officer(s) concerned to the Registrar.
- (b) When a full enquiry as to the cause and extent of loss has been made, the detailed report should be sent by the investigating authority concerned to the Registrar.

Procedure for accounting/redrawal of claims of amount lost through misappropriation, etc.

2.7.7 Moneys or cheques lost or stolen from the cash balances, remittances in transit or permanent imprest shall be charged in the accounts immediately the loss or defalcation is discovered.

Note: *The acceptance of counterfeit coins or currency notes (including mutilated and soiled currency notes), should be regarded as loss of cash.*

2.7.8 An amount lost through misappropriation, defalcation, embezzlement, etc. may be redrawn if required for disbursement of claims against the University pending further action regarding investigation, etc., and recovery, if any, of the loss with the approval of the authority competent to write off the loss in question in terms of the delegation of powers. The amount may be drawn on a simple receipt specifically mentioning that the amount is being redrawn under the orders of the competent authority pending the write off of the loss and the amount paid will be classified as a 'Special Advance'. If any amount of the loss is subsequently recovered, it shall be credited to the above head and the balance, if any, under that head if found irrecoverable should be written off with the sanction of the competent authority and adjusted as a loss under the head of account to which the expenditure of the Division concerned is ordinarily debitale.

2.8 – Financial Advice/Concurrence

2.8.1 The Finance Officer is responsible for exercising general supervision over the funds of the University. He is also to advise the University as regards its financial policy. It is necessary that:

- (a) the University decision-making authorities have the participation of Finance Officer from the stage of planning a scheme.
- (b) the Finance Officer or his nominee represented on various Committees for processing the purchase of library books and purchase of stores and equipment etc. so that he assists them in regard to technical procedure and financial advice.

2.8.2 (a) If a Branch requires advice on any financial or accounting matter, it should be referred to the Finance Officer.

- (b) The Internal Audit Branch is also available for advice, particularly in the case where accounting staffs not available.

- (c) The circumstances and organizational methods will vary with the size of individual Branch, but where the Head of a Branch is in doubt as to the safeguards appropriate to his Branch; he should consult the Internal Audit Officer. Where he suspects malpractice in any accounting area, he should refer immediately to the Finance Officer.

2.8.3 As a general rule.....

- (a) In all important matters and transactions with financial implications, advice of Finance Officer should be obtained;
- (b) All proposals for financial sanction should be routed through the Finance Officer unless exempted under delegation of powers.

2.8.4 University Statutes, Ordinances, Regulations and Rules, in so far as they embody orders or instructions of a financial character or have important financial bearing, shall be made after obtaining the advice of the Finance Officer. Precision and clarity being the very essence of all legal and statutory documents, drafting of notifications, etc., relation to financial matters should be given special care.

2.9 – Extension of Time When Office is closed

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

2.10 – Finance Officer’s Powers in Matters of Detail

In the matter of details connected with accounts not provided for in these Rules, the employees of the University shall comply with the instructions and guidelines issued/to be issued by the Finance Officer from time to time.

2.11 – Manners of Keeping Accounts

- 2.11.1** (a) Books of accounts and Forms and registers shall be substantially bound and machine numbered before being brought into use.
- (b) No erasure shall be made in any account book, register, Forms, vouchers or cheque; and if any correction has to be made, it shall be made neatly in ink and attested by the dated initials of the employees concerned or, in the case of a cheque, by the signature of the officer signing the cheque and, in the case of a voucher, by the D.D.O.’s also.

2.12 – Destruction of records

Vouchers, Registers and other Forms prescribed in these Rules shall not be weeded or destroyed otherwise than in accordance with the directions as to the disposal of records, with the approval of the Vice-Chancellor.

Provided that no voucher, register or Form, relating to an audit objection, shall be destroyed or weeded until the audit objection has been removed. (Detail of Destruction of Record referred Chapter 21).

2.13 – Maintenance of Suit Register

The Registrar shall maintain a Central Register of Suits in **Form UAC-1/1** in two volumes, one for suits in which the University is the Plaintiff and the other for suits in which the University is Defendant. The concerned Head of the Office/Department shall also maintain a Register of Suits in the same proforma and shall enter every case of the office/Department in that Register indicating brief particulars of the case. After entering the Bill of Legal Advisor/Advocate's fee and other expenditure in the Suit Register, the Head of the Office/Department will get the bill pertaining to the case simultaneously entered in the Central Suit Register by deputing the concerned official alongwith the bill and Suit Register of the Department.

2.14 – Audit of Accounts

2.14.1 (a) The accounts of the University shall be audited from day-to-day by the Joint Director, Local Audit on the establishment of the Director, Local Audit Haryana.

(b) The University shall pay to Government an audit fee as determined by the Director, Local Audit, Haryana in accordance with the orders of the Govt.

(c) No cheque shall be issued from the University Account unless the Internal Audit of the University or the Joint Director, Local Audit as the case may be, has recorded pre-audit encagements on the relevant vouchers showing the amounts admitted by him for payment.

(d) The Director or Joint Director, Local Audit, Haryana shall issue such utilization certificates in respect of grants in-aid received from State Government and other funding agencies as may be required.

(e) The University shall deal with the Audit Notes, if any, received from the Director, Local Audit, Haryana with due speed and have the objections removed without avoidable delay and Local Audit shall also clear the objections with due speed.

(f) The University shall deal with the audit notes if any received from the Accountant General Haryana, and have the paras removed, without avoidable delay.

2.14.2 Modification in Present Pre-Audit Scheme

The present Pre-Audit Scheme has been modified vide Government of Haryana memo No. 14/116/09-3FA date 18.8.2009. The detail of the scheme described as under:

(a) The Pre-Audit Scheme is presently operational in the Municipal Committees, Municipal Council, State Universities and Board of School Education and is being conducted by Resident Audit Officers/ Dy. Directors/ Joint Directors assisted by

Senior Auditors and Auditors. The matter regarding scope and extent of pre-auditing in these organizations has remained under consideration of the Government for some time now.

- (b) Now after careful consideration the Government have decided to restrict the scope of Pre-audit Scheme and the following expenditure limits are prescribed for this purpose:-

Sr. No.		Exemption from Pre-audit upto (Rs.)
1.	All recurring contingent expenses including stationary and consumables	40,000
2.	Expenses by teachers against Research Projects of various funding agencies.	50,000
3.	All non-recurring expenses including equipments, maintenance and repairs of building, minor construction works etc.	1,00,000
4.	Expenses relating to conduct of examination including TA/DA	1,20,000

- (c) In addition to above in the case of “salaries to staff and other fixed charges like dearness allowances/traveling allowance etc. following procedure will be adopted:-

(i)	Salaries and other allowances	Payment of salary of staff can be made without pre-audit except in the case of new appointments, which will be done after getting the same pre-audited. Similarly at the time of Annual increment or enhancement occasioned in salary of an incumbent due to DA hike the same will also be got checked from pre-audit. However, whenever there is a clarification on pay revision/ACP/pay fixation, these cases should be verified by L.A.D. by way of pre-audit.
(ii)	Government levies and Telephone reimbursement. Electricity, and medical	Full exemption from pre Audit on actual amount of Bill received.

(iii)	Refund against deposits	Full exemption from Pre-Audit
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- (d) The modified scheme as state above, will be introduced initially in all Universities and the Board of School Education, Bhiwani.
- (e) The results of this liberalized system of Pre-audit will be reviewed after one year.
- (f) Accounts including income and reconciliation of four months in a year i.e. one month in each quarter of each year shall be subjected to detailed check. Selected months shall be conveyed by the Directorate through month selection memo.

2.15 – Books of Accounts

The Divisions of the University shall maintain books of accounts as specified in the Act, Statutes, Ordinances, Regulations and Financial Code/Account Code.

2.16 – Inspection by Finance Officer

- 2.16.1** (a) Notwithstanding anything contained in these rules, the Finance Officer shall have power to inspect himself or through his nominee the accounts of any University office and to conduct a physical verification of cash, property or stores in the charge of any office or institution of the University. Such inspections shall not relieve the other employees of their responsibilities in this regard.

Demand of Information by Statutory Audit/Internal Audit

- (b) All Branches/HOD/Chairpersons of the Departments of the University shall afford all reasonable facilities to statutory audit/internal audit for the discharge of their functions and furnish fullest possible information required by them for the preparation of any official account or report.
- (c) A Branch of the University shall not withhold any information, books or other documents required by statutory audit/internal audit.

Note: *If the information, books or other documents or a part thereof are of a secret nature, these should be sent by name of the officer concerned who will deal with them in accordance with the standing instructions for handling and custody of such documents.*

Prompt Disposal of Audit Observations

- (d) It shall be the responsibility of the Chairpersons, Head of Branch/Office that replies to audit observations are furnished within the prescribed time and no objection is allowed to remain unsettled for unduly long period.

2.17 – Power to amend these Rules.

The power of interpreting, changing and relaxing these rules consistent with the Act and Statutes shall vest in the Executive Council/Vice-Chancellor.

Annexure-I

MODEL FORM OF WARRANTY CLAUSE

(Ref. Paragraph 2.6.7 (xi))

The contractor/seller hereby declares that the good/stores/articles sold to the buyer under this contract shall be of the best quality (and workmanship) and shall be strictly in accordance with the specifications and particulars contained/mentioned in the clausehereof and the contractor/seller hereby guarantees that the said goods/stores/articles would continue to conform to the description and quality aforesaid for a period ofday/months from the date of delivery of the said goods/stores/articles to the Purchaser and that notwithstanding the fact that the Purchaser (Inspector) may have inspected and/or approved the said goods/stores/articles be discovered not to conform to the description and quality aforesaid or have deteriorated (and the decision of the Purchaser in that behalf will be final and conclusive) the Purchaser will be entitled to reject the said goods/stores/articles or such portion thereof as may be discovered not to conform to the said description and quality. On such rejection the goods/articles/stores will be at the seller’s risk and all the provisions herein contained relating to rejection of goods etc., shall apply. The contractor/seller shall, if so called upon to do, replace the goods, etc./or such portion thereof as is rejected by the Purchaser otherwise the contractor/seller shall pay to the Purchaser such damages as may arise by reason of the breach of the condition herein contained. Nothing herein contained shall prejudice any other right of the Purchaser in that behalf under this contract or otherwise.

CHAPTER

3

PROCEDURE FOR ADMISSION OF VARIOUS BILLS FOR PAYMENT

3.1 Introductory

3.1.1 Bills presented to Accounts Branch/Local Audit as the case may be are required to be passed for payment after pre-audit.

3.1.2 The expenditure should be incurred from the sanctioned budget and governed by the following essential conditions:-

- (i) that there is provision of funds
- (ii) that the expenditure should be incurred with the financial rules and regulations framed by the competent authority; and
- (iii) that there exists sanction, either special or general

3.2 Allocation of Expenditure between Capital and Revenue

3.2.1 The classification of expenditure as Capital or Revenue will broadly depend on the following conditions:-

- (a) Capital expenditure may be generally defined as expenditure incurred with the object of either increasing concrete assets or a material of permanent character or of reducing recurring liabilities.
- (b) It is not essential that the concrete assets should be productive in character or that they should even be revenue producing. A productive asset may be considered as one which produces sufficient revenue to afford a surplus over all charges relevant to its functioning. It may on rare occasions be necessary and justifiable to treat as capital a scheme not commercially remunerative but involving large expenditure, say for the construction of a new building.
- (c) It is inherent in the definition of capital expenditure that the assets produced should belong to the authority incurring the expenditure. Expenditure by Government on grants-in-aid to local bodies or institutions for the purpose of constructing assets which will belong to these local bodies or institutions cannot legitimately be considered as capital expenditure.

- (d) Expenditure on a temporary asset cannot ordinarily be considered as expenditure of capital nature.

3.2.2 When it has been decided that the expenditure on a scheme for creation of a new or additional asset shall be classed as 'Capital' the following main principles shall be applied for the treatment of expenditure in accounts:-

- (a) Capital bears all charges for the first construction of a project as well as charges for intermediate maintenance of the work while not yet opened for service including charges for such further additions and improvements, as may be sanctioned under rules made by competent authority.
- (b) Subject to (c) below, revenue bears all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements or extensions as under rules made by competent authority, and are debitible to the Revenue Account.
- (c) In the case of works of renewal and improvements which partake both of capital and revenue nature, it is impracticable to draw a hard and fast line between what is properly debitible to capital or revenue. Allocation in such cases is made by detailed rules and formulae devised by the executive authorities, which are applied in estimates and accounts to determine the allocation of expenditure between capital and revenue. These rules and formulae must necessarily be based upon some general principle of sound finance, which should aim at an equitable distribution of burdens between present and future generations.

3.3 General Instructions on Classification of Expenditure

The general principles set forth above and such other general or special orders as may be issued from time to time, the main duty of the Accounts Section in check of classifications would be to see that the expenditure is classified and recorded under the grant and the sub head under which the provision for expenditure was made in the Budget Estimates.

3.4 General Checks to be Exercised in Respect of Bills Submitted for Pre-Audit

3.4.1 The following checks will be exercised on all classes of bills:

- (a) that bills are prepared in the prescribed form, signatures are genuine and that the bills are in original; that a brief abstract is given in the official language authorised for the purpose under the signature of the drawing officer on all vouchers prepared in any other language; that signatures, if not in the authorised script, are transliterated and that sub-vouchers contain notes of dates of payment;
- (b) that the details work up to the totals and that the totals are in words as well as in figures,

- (c) that they bear a 'pass order' signed by the drawing and disbursing officer;
- (d) that there are no erasures, and that any alterations in the total are attested by the officer concerned as many times as they are made;
- (e) that no payment is made on a bill or order signed by a subordinate instead of head of the office himself or on a voucher or order signed with a stamp, and that copies of sanctions are certified by the sanctioning officer or by an authorised officer.
- (f) in all cases in which it is prescribed that tallying should be carried out between the different documents, that the fact of the matching should be noted on both the documents and the note initialed by Accountant who does the tallying;
- (g) see that Fund and Income-tax deductions etc have been correctly made;

Note: *In respect of the pay bills of his own establishment and pension bills paid by him after precheck, the F.O./DR or A.R. (Accounts) acts as the officer responsible for recovering income-tax on the income chargeable under the head 'salaries' and is, therefore, under a statutory obligation to deduct, at the time of payment, income-tax on the amount payable at the rate applicable to the estimated income of the assessee under the head "Salaries". In respect of other bills, the Accounts Section is not responsible for checking the correctness of the Income-tax deductions but whenever such bills come under his scrutiny in the course of audit, he should always see that deductions of income-tax are not omitted in cases where such deductions should clearly be made,*

- (h) that no bills for any pay or allowances not claimed within two years of its becoming due are admitted without the sanction of the competent authority,
- (i) see that the stores are purchased as far as possible (preferably) the agency of the purchase organisation of the Department of Supply of the State Government when this is required by the orders of the Government,

3.4.2 The following essential checks will be exercised in respect of the various categories of bills. These checks are only illustrative and not exhaustive.

3.5.1 Check of Establishment Pay Bills

- (i) the bills have been signed by Drawing & Disbursing officer and his signature tallies with the signatures in the register of specimen signatures;
- (ii) the bills have been prepared with due regard to University Rules & Regulation
- (iii) that the arithmetical calculations of the bills are correct;
- (iv) that the absentee statement, where required is duly filled-in or a 'no leave' certificate is furnished;

- (v) that the enhanced pay of officiating university employee is in accordance with the rules;
- (vi) that the dates of making over and receiving charge are stated and joining time is correct;
- (vii) that the increment drawn is supported by an increment certificate;
- (viii) that the number of persons for whom pay or leave salary has been drawn does not exceed sanctioned strength of the establishment.
- (ix) where arrears are drawn, a certificate is recorded by Drawing and Disbursing officer stating that necessary note has been made in original bills from which the claim is omitted;
- (x) that the remarks showing how the claims have been affected by death, retirement, permanent transfers, first appointment etc. are entered in detail;
- (xi) the admissibility of special pay, personal pay and various allowances claimed in an establishment bill should be scrutinised with reference to the rules or orders in force. A note of special pay admissible should be kept with the red entries wherever maintained, against the name of the incumbent concerned. In case the changes in pay are not properly explained in the remarks columns of the pay bill, the amount may be kept in objection and the details called for separately. The pay bill need not be returned unpassed on this account.

3.5.2 Check of Increment Certificates

Increment certificates should be examined to see that the increment claimed is according to rules and supported by facts stated and has actually accrued. It should also be seen.

- (i) that the increment granted is admissible under University Rules
- (ii) that the period of suspension is not treated as duty except in the circumstances explained in University Rules
- (iii) that a proper note of the increment is recorded with red entries with the initials of Supdt.

3.5.3 Check of Last Pay Certificates

- (a) The last pay certificates are issued by Drawing and Disbursing officers in the event of transfer of a Government servant to another post or office under the jurisdiction of another drawing officer.
- (b) In checking these certificates, it should be seen:-

- (i) that the certificate is in the prescribed form and has been properly drawn up;
- (ii) that the extent of joining time availed of and the joining time pay are in conformity with Haryana Civil Services (Joining Time) Rules as amended from time to time.
- (iii) that pay or leave salary, if due for a period prior to joining time is drawn according to rates noted in the last pay certificate.
- (iv) that avail of L.T.C. for the block be recorded on the L.P.C.

Note:

- (1) *The term 'undisbursed pay and allowance' includes nothing except pay and allowances drawn and due to an employee, but for some reasons not paid.*
- (2) *'Undisbursed pay and allowances' may be retained by the Drawing Officer for a period not exceeding 3 months, provided suitable arrangements exist in his office for the safe custody of the money. The undisbursed pay and allowances should be refunded by short drawls from the bills and may be taken in reduction of expenditure under various detailed heads, if these are refunded in the same accounting year. Such recoveries pertaining to previous year shall be recorded under distinct minor head 'Deduct Recoveries of Overpayments' below the concerned major/sub-major head in the Appropriation Accounts. The refunds against the undisbursed pay and allowances should be noted against the short drawls in the original bills.*

3.5.4 The Accounts Branch Office shall maintain an Establishment Check Register separately for each DDO under his payment and accounting control. All sanctions for creation of posts will be noted in this register in the relevant columns. The confirmation is made only once in the service of an official which will be in the entry grade subject to the fulfillment of the conditions prescribed and this issue has been de-linked from the availability of vacancies in the permanent posts in the grade. Therefore, the check to be exercised by the Supdt. may be limited to watch against the total number of posts sanctioned, the total number of persons in each section of establishment who are (i) drawing duty pay and (ii) are on leave including extra-ordinary leave or under suspension.

3.5.5 The posting in the register will include the number for whom claims have been shown as paid in the monthly bill. This is necessary to ascertain the total number of persons paid salary against the sanctioned posts during a month. When the posting of all bills pertaining to an establishment in the register has been completed, a total should be struck against each section.

3.5.6 Though it is the primary duty of the D.D.O. to obtain the sanction for extension/continuance of the temporary posts well in time, it is equally the responsibility

of the F.O. /D.R. or A.R. to ensure that salary claims are not entertained and paid as a matter of course even beyond the date of expiry of the sanctioned post. In cases where the sanction for the continuance of a temporary post otherwise a part of regular establishment and continued from year to year is not forthcoming even after three months from the date when it expired, payments should be made only after obtaining the prior specific approval of the Financial Adviser. In cases of posts sanctioned for a specific period, payment beyond the specific period should be made only with the approval of the Financial Adviser, if sanction for continuation of post is not available. This would apply mutatis-mutandis to Cheque Drawing D.D.Os.

3.5.7 The increments drawn or any changes in the pay as indicated in the pay bills should be noted in this register. Similarly all cases of death, retirement, resignation and permanent transfer out of the establishment as also important events like suspension, withholding of increment etc. shall be noted in this register under the attestation of the D.R. or A.R. (Accounts).

3.6 Check of Pay Fixation Cases

3.6.1 While adopting revised pay scales, the following points may kindly be adhered to:

- (i) All the replacement scales should be based on the functional pay scale of the categories of the posts.
- (ii) The formula for fixation of pay and other related matters like categories of employees to whom these revised pay scales shall apply should be the same as notified by the State Govt. for its employees. The option for adopting the revised pay scales should be exercised by the employees within 3 months from the date of sanction issued by their Administrative Department.
- (iii) The universities will adopt Haryana Civil Services (ACP) Rules, 2008 notified by the Finance Department for the employees of State Govt.
- (iv) The Dearness Allowance, House Rent Allowance, Conveyance allowances, Medical Allowance, Travelling allowance and all other incentives to the employees of such Universities should not exceed those admissible to the State Government employees under any circumstances and should not be made effective/applicable from the date earlier than the State Government.

3.7 Check of Overtime Allowance Claims

- (i) that the D.R. or A.R./Supdt. has furnished the requisite certificates as prescribed in this O.M. alongwith the bills duly signed by him.
- (ii) that the categories of staff for whom overtime allowance is claimed, are eligible for the same.

- (iii) that the claims are made at the prescribed rates.

Note: *Objection should not be taken to the grant of overtime allowance for a particular item of work which has been ordered by competent authority in public interest.*

3.8 Check of Children Education Allowance, Tuition Fees

3.8.1 Children Education Allowance is not payable to university employees at present. The instructions issued by the State of Haryana for its employees shall be followed with the approval of University Executive Council in due course.

3.9 Check of Travelling Allowance Bills

3.9.1 In checking the bills of travelling allowance the under mentioned checks may be exercised in order to see:-

- (i) that the journey was actually performed;
- (ii) that it was necessary, and authorised by general or special orders;
- (iii) that no bill has been submitted for it before;
- (iv) that the amount drawn is correct with reference to rates and general conditions.
In this connection it may be added that it is the duty of the Controlling Officer before signing or countersigning a travelling allowance bill, to scrutinise carefully the distances entered therein, but the amount claimed for the journey performed by railway and air where authorised specially, should be checked by the Finance Officer with the help of the Railway time table and by the scheduled rates charged by the Indian Air Lines or Air Transport Company;
- (v) that the bills are prepared strictly in accordance with the provision in the University rules.
- (vi) that the dates and hours of the commencement as well as end of the journeys (where necessary) and the purpose of journey are clearly stated in the columns provided for the purpose in the travelling allowance bill form;
- (vii) that the bills are countersigned in all cases except where specifically authorised otherwise and that the prescribed certificates have been furnished by the D.D.O.;
- (viii) that the instructions for preparing travelling allowance bills as printed on the form of the T.A. Bill are duly compiled with and irrelevant certificates scored out;

- (ix) that the claims for the conveyance of motor-cycles, bicycles etc; during tour are supported by special orders of the authority competent to pass such orders.
- (x) that in case of journeys performed by road between places connected by rail, the charge for travelling allowance is supported by an order of the competent authority.
- (xi) that the claims for travelling allowance for journeys performed to give evidence in a court are supported by the necessary certificates (a) of attendance and (b) non-payment of expenses by the court;
- (xii) that in the case of bills for journeys on transfer, the claims are supported by:-
 - a. the certificates showing the members and relationship of claimant's family and the age of his children declaration of actual expenses incurred in transportation of personal effects, conveyances etc; the certificate from the Controlling Officer that the charges on account of the personal effects have been scrutinized by him and that he is satisfied that these are reasonable; and
- (xiii) that the charges have been classified

3.9.2 General Check Points

The following are some points which will be useful in scrutinizing travelling allowance bills.

(A) Road Mileage

- (i) Is inadmissible in addition to (a) permanent travelling allowance, (b) conveyance allowance and (c) contingent charges claimed towards taxi/scooter hire charges separately for transportation of official records.
- (ii) Short journeys within a radius of 8 kilometers of headquarters should not be added to journeys made on the same day beyond 8 kilometers radius for the purpose of arriving at the distance travelled on that day.
- (iii) Fraction of a kilometer should be omitted in the total of a bill for any journey.

(B) Daily Allowance

- (i) See that the officer reaches a point outside the radius of 8 kilometers from his headquarters.
- (ii) See that the hours of departure from and arrival at headquarters are shown when daily allowance is claimed.

- (iii) is inadmissible in the following cases.
- a. when joining first appointment
 - b. when on transfer
 - c. when on leave
 - d. in addition to permanent travelling allowance vide A (i) above
 - e. in addition to railway fare or actual expenses
 - f. within a radius of 8 kilometers vide B (i) above .
 - g. for halts at headquarters

(C) Conveyance Allowance

- (i) See that there is sanction of the competent authority
- (ii) See to the specific terms of sanction, if any

(D) Railway Journeys

- (i) Check fare with fare tables and see that they are not charged at a higher rate than admissible.
- (ii) Time of departure and arrival from a railway journey should be stated on the bill when it is preceded or followed by a halt for which daily allowance is claimed.

(E) Travelling allowance is inadmissible

- a. on proceeding on leave
- b. on rejoining from leave
- c. during leave of any kind
- d. on dismissal from public service; and
- e. in case of transfer at the officer's own request or for misconduct.

Note:- *The cancellation/reservation charges on unused air/rail tickets may be preferred by the claimants in T.A. bill form and should be classified under the head "Travel Expenses". [Authority: Min. of Fin. Deptt. of Exp. O.M.No.19028/1/78-E-IV (B) dated 18.2.1981]*

3.10 Leave Travel Concession to University Employee

New scheme regulating Leave Travel Concession (LTC) for visiting Home Town and any place in India for the University employee on the pattern of Haryana Government letter no. 13/19/2008-2SII, dated 5.2.2009 on the aforesaid subject. The current block as declared by the Government of Haryana happens to be 2008-2011 (1.1.2008 to 31.12.2011) and the subsequent blocks shall be 2012-2015;2016-2019;2020-2023; and so on.

The following checks are required while recommending the bill for payment:

- (i) That the employees, who have availed the benefit of LTC in the current block under the pre-existing scheme, shall not be entitled to the benefit of this scheme for the balance period of the current block.
- (ii) The University employee entitled to one month pay as defined in Chapter No. 17.
- (iii) Only one of the spouse shall be entitled to draw the benefit of LTC.
- (iv) The authority competent to authorize withdrawal and disbursement of the pay to the concerned University employee shall also be competent to sanction withdrawal and disbursement of the 'entitled amount' his/her case.
- (v) That no arrears would be admissible when the pay is revised from a retrospective date.

3.11 Medical Reimbursement Claims

The following checks are to be exercised by the D.& D.O. in respect of Medical Reimbursement Bills:

- (i) The bill for medical reimbursement should be prepared in **Form UAC 6/13**.
- (ii) The amount drawn in the bills must be supported by proper receipts and vouchers in all cases, submitted by the University employee along with essentiality certificates in Form 'A' and 'B'.
- (iii) D.D.O. is to examine as to whether the fees charged by the Authorised Medical Attendant is in accordance with the prescribed rates.
- (iv) He is to examine that all the sub-vouchers tests etc. are duly countersigned by the Medical Officer and by the competent authority accepting the claim of medical reimbursement.
- (v) Special care is to be taken in regard to the diet charges because these are normally included in the hospital bills submitted by the University employee, as these charges are not reimbursable except in case of persons of group 'D' who are to undergo treatment of T.B./mental diseases or leprosy etc.
- (vi) Details in regard to dependents of the University employee and residential address must be obtained from the University employee for keeping the same in the relevant records.
- (vii) The University employee is not claiming fixed medical allowance who's bill is admitted for payment except in-door patient.

3.12 Check of Fully-Vouched Contingencies

Payment of fully-vouched contingencies will be made on detailed bills. No registers need be maintained for the record of these bills except in cases where the Finance Officer is requested by the University to check the charges of individual disbursing officers against a lump sum appropriation placed for the purpose at the disposal of a single higher authority. The actual check should be conducted as in the case of bills countersigned before payment.

3.13 Contingent Charges for wages of Mazdoors and Pay and Allowances of Staff Paid from Contingencies

Contingent charges on account of wages of Mazdoors engaged on manual labour and paid at daily or monthly rates should be admitted by the Internal Audit on the authority of a certificate signed by the D. & D.O. to the effect that the mazdoors were actually entertained and paid Contingent charges on account of pay and allowances of all other staff paid from contingencies should be admitted by the Internal Audit on the authority of the certificate regarding entertainment, disbursement etc, prescribed in University Account (Receipt and Payments Rules).

3.14 Call Charges

3.14.1 Offices/Officers having telephones with ISD/STD facilities are responsible for all calls that may be made from their telephones. Even if some of the items in bills received from the Department of Telecommunications, pertain to unavoidable private calls of officials and they have to be paid in full by the concerned official who availed of the facility.

Simultaneously, arrangements should be made for suitable recovery from the official (s) for the private calls (s), and the amounts duly accounted for.

3.14.2 D. & D.O. should check that bills for phone calls are supported by the certificate under the procedure prescribed for the purpose, that the calls were made for official purposes, and that in respect of exceptions mentioned therein, indication is given about recovery thereof effected/being effected.

3.14.3 Recoveries made from University officers on account of private calls may be adjusted in reduction of expenditure and not credited as revenue receipts in University accounts.

3.15 Fee for Engagement of Lawyers

The following points may be borne in mind while passing such bills:-

3.15.1 Ministry of Law of the State Government should invariably be consulted by the University concerned in regard to the fees of lawyers proposed to be engaged except in cases in respect of which standing arrangements have been made and in cases where lawyers are engaged on scales of fees fixed by the High Court concerned.

3.15.2 The expenditure on payment of legal charges either on account of fees to barristers, pleaders etc, or the institutions of law suits or prosecution cases etc, as well as in connection with arbitration cases, it should be seen that the sanctions to the expenditure on legal charges etc, conform to the limits prescribed by the State Government and sanctioned by the competent authority of the University.

3.16 Scholarship Bills

3.16.1 In the case of those stipends and scholarships which are considered to be important in view of their value or governing conditions or other similar considerations, the check should be conducted by numbers only.

3.16.2 Check by numbers will consist in seeing that:-

- (i) the sanctioned scale is not exceeded,
- (ii) there is no excess over the total amount sanctioned for the scholarship, and
- (iii) the scholarships are drawn only for the period for which they are sanctioned.

3.16.3 The bills for educational scholarships, stipends etc., should be checked with a view to see that they have been drawn in accordance with the procedure laid down in the relevant University Rules etc., and that necessary certificates showing that the prescribed conditions have been fulfilled, are furnished along with the bill or separately, as may be necessary.

3.16.4 Scholarship bills should be posted in the register in **Form UAC 2/6** in the same manner as Register of Grants-in aid except for the column meant for watching receipt of Utilisation Certificates.

3.17 Loans and Advances Bills

3.17.1 In respect of loans and advances to University Employee the sanctions should be examined and the reasons for any unusual conditions included therein, if any e.g., remission of interest in an individual case, should be enquired. It has to be seen that the conditions of repayment of loans and advances are complied with by the debtor and the Finance Officer should exercise a close watch over repayment of principal and realization of interest. In reviewing the outstanding loans and advances, special attention should be directed to irregularities in payments, acknowledgement of balances and unrealizable and doubtful assets. During the pre-check of a loan or advance bill, it should be seen that:-

- (a) the amount claimed is in accordance with the sanction order, and
 - (b) the conditions to be fulfilled before payment, if any, are actually fulfilled and a certificate to that effect is recorded on the bill.
- For watching the recovery of loans, Loan Register(s) are to be maintained in **Form UAC-2/7**.

3.17.2 The responsibility for calculation of interest on interest bearing advances, recoverable from the loanee University employee will be that of the head of office/drawing and disbursing officer both for gazetted and non-gazetted University employee. The heads of offices would, however, be responsible for obtaining mortgage bonds and agreements and ensuring that necessary insurance, as required under the rules, is effected.

3.17.3 Finance Officer will be responsible for (a) checking the correctness of the interest recovered by the drawing and disbursing officer, and (b) confirmation of the correctness of the balances as shown in the recovery schedules and pointing out discrepancy, if any, to the concerned drawing and disbursing officer.

3.18 Long Term Advances to Government Servants i.e. Advances Recoverable in not less than 60 Monthly Instalments

3.18.1 Advances drawn must be checked in full. It should be seen:-

- (i) that every advance has been sanctioned by competent authority in accordance with the rules governing it;
- (ii) that the amount drawn does not exceed the amount sanctioned and permissible under the rules;
- (iii) that it is properly recorded;
- (iv) that repayments are regularly made as required by rules and are duly accounted for in the books of the F.O. /D. & D.O.
- (v) that the balance outstanding at the close of each financial year is communicated to an accepted by the University employee. For this purpose, a statement of outstanding balances should be furnished to the D.D.O. concerned with the observation that non-receipt of any comments within two months would be treated as acceptance of balance by the D.DO./University employee concerned;
- (vi) that in case the repayment of the advance is neglected and/or irregular the matter is reported to the sanctioning authority; and
- (vii) that the certificates regarding availability of funds have been issued by the competent authority before issue of sanction and incorporated therein.

3.18.2 The recovery of the advances should commence with the first issue of pay, leave salary or subsistence allowance as the case may be after the advance is drawn.

3.18.3 It should be ensured that a certificate signed by the sanctioning authority to the effect that agreement in **Form UAC II or Form UAC III** has been signed by the

University employee drawing the advance and that it has been examined and found to be in order, is attached to the bill for drawl of Motor Car Advance.

3.18.4 The H.B.A. Rule shall govern the grant of House Building Advance.

3.18.5 For watching the recoveries of these advances a Register and Broadsheet of Advances for HB/MC/and Interest thereon, should be maintained by the Finance Officer in **Form UAC- 30**. Separate pages should be allotted to record advances sanctioned to University employee in various offices. All the recoveries effected from establishment bills should be noted based on the schedule of recoveries in the respective pages of the broadsheet which should be totaled every month and agreed with the ledger figures in the Bill Section. Any discrepancy between these two sets of figures should be noted and analyzed on separate pages set apart at the end of the register, to watch that they are eventually resolved and reconciled. This monthly verification indicating progressive differences and their reconciliation shall be submitted to the Finance Officer every month by 20th of the second succeeding month. An example illustrating the manner in which recoveries of HBA/MCA are to be posted in the respective Broadsheet and calculation of interest thereon. Interest may be calculated by applying the following formula refer Chapter No. 20.(20.3.3)

3.19 Check of Contracts

3.19.1 It is an important function of the Finance Officer to examine contracts or agreements for works or supplies entered into by departmental authorities on behalf of University.'

3.19.2 Concerned executive authorities who enter into contracts for works or supplies will also be entirely responsible to watch their fulfillment.

3.19.3 The following fundamental principles are laid down by University for the guidance of authorities authorised to enter into contracts or agreements involving expenditure from Consolidated Fund of the University. These are financial rules but they also indicate the points which should be kept in mind by the Finance Officer in scrutinizing contracts:-

- (i) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein;
- (ii) As far as possible, legal and financial advice should be taken in the drafting of contracts before they are finally entered into;
- (iii) Standard forms of contracts should be adopted wherever possible, the terms being subjected to adequate prior scrutiny;
- (iv) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority;

- (v) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent authority;
- (vi) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited, and in cases where the lowest tender is not accepted, reasons should be recorded;
- (vii) In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration, in addition to all other relevant factors;
- (viii) Even in cases where a formal written contract is not made, no order for supplies etc., should be placed without at least a written agreement as to price;
- (ix) Provision must be made in contracts for safeguarding University property entrusted to a contractor;
- (x) When a contract is likely to endure for a period of more than five years, it should, wherever feasible include a provision for an unconditional power of revocation or cancellation by the University at any time after the expiry of six months notice to that effect; and
- (xi) The Finance Officer have power to examine contracts and to bring to the notice of the proper authority any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

3.19.4 Deviation from contracts required authority not inferior to that required for the original contract. The Finance Officer should also see that any payments outside the strict terms of the contract or in excess of contract rates are not made without the consent of the competent authority.

3.19.5 When payments included in contingent bills are made at certain contract rates which are not required to be communicated to the Finance Officer, a certificate should be obtained from the competent authority to the effect that the claim is correct with reference to such contract rates.

3.20 Procedural Instructions for the Check of Contracts and Agreements and Contractor's Bills

3.20.1 Check of Contracts and Agreements, Tenders etc:- The general checks to be exercised are indicated in the earlier paragraph. Other checks are detailed below:-

3.20.2 In scrutinizing an Acceptance of Tender it should be seen:-

- (i) that the particulars regarding quantity and rates are furnished and the prices stipulated are firm. Particulars of the contracts providing the price variation clause or provisional rates, should be further examined;
- (ii) that there is no omission of any important clause e.g. date and place of delivery, despatch instructions, name of consignee, etc;
- (iii) that it is signed by an authority which is not competent to enter into the contract. In case the signature on the order is that of an authority who is not competent to enter into the contract a certificate to the effect that the purchase has been approved by the competent authority, is recorded thereon mentioning also the designation of the authority whose approval has been obtained.

Note: *In the copies of Acceptances of Tender, Supply Orders etc., all the sheets containing rates, prices and other important conditions should be signed in ink by the purchasing officer concerned.*

- (iv) the provision for the payment of sales tax, excise duty, should be checked with reference to the instructions issued by the University from time to time. Vague provisions, such as, "Sales tax will be paid, if legally leviable" should be objected to and the contracting officers asked to state in definite terms whether sales tax, excise duty, etc. are payable and if so at what rate and on what amount; and
- (v) that the contract has been signed for and on behalf of the University

3.20.3 All contracts and agreements required to be checked should be reviewed by the D.R. /A.R. Accounts and submitted to the Finance Officer for further review. Before checking purchase bills, the Finance Officer should satisfy himself that the sanctions and agreements were properly checked and bear suitable endorsement of check and review.

3.20.4 Cases of the type mentioned below may, if necessary, be scrutinised carefully:-

- (i) inclusion of any new item of expenditure not originally contemplated in a contract;
- (ii) extension in the date of delivery in contract where higher prices have been allowed on account of early delivery of stores;
- (iii) Compensation allowed to firms in respect of contracts;
- (iv) any extraordinary stipulation in a contract even if it is sanctioned by University etc;
- (v) any special and apparently objectionable procedure of purchase, inspection and payment sanctioned by University etc;

- (vi) all contracts on cost plus profit basis;
- (vii) all contracts with private firms to act as University stockists; and
- (viii) all sanctions to ex-gratia payments.

3.21 Check of Bills for Supply of Stores against Contracts, Purchase Orders and Agreements etc.

3.21.1 The following checks are prescribed in respect of bills for purchase of stores:-

- (i) that there is provision of funds authorised by the competent authority;
- (ii) that there exists sanction either special or general accorded by the competent authority authorizing expenditure;
- (iii) that the purchases are made economically and in accordance with the rules and orders made by competent authority;
- (iv) that the rates mentioned in the bill agree with those shown in the purchase order;
- (v) that certificates of quality and quantity are furnished;
- (vi) that the purchases have not been split up so as to avoid the necessity of obtaining the sanction of higher authority; and
- (vii) in regard to stores purchases through the agency of DGS&D, debits for which are raised by the Department of Supply, it should be ensured by the Finance Officer that the debits accepted are proper charges against the work, office or other expenditure unit under their control and that the supply has been duly sanctioned. For debits for advance claims not supported by consignee receipt certificates, the Finance Officer should take adequate and prompt action to get the consignee receipt and settle the discrepancy or deficiency, if any, mentioned in the receipt certificate in consultation with the consignee.

3.21.2 According to **Chapter 7** of G.F.Rs, the responsibility of maintaining numerical and value accounts of stores and undertaking the physical verification of stores is that of the departmental officers. The rules referred to prohibit physical verification of stores by persons not conversant with the classification, nomenclature and technique of the particular classes of stores. Accordingly the departmental accounting organization (including internal Audit) is not required to maintain the numerical and value accounts of stores or to conduct physical verification of stores and stock. During internal check it should, however, be ensured that a certificate of physical verification is recorded periodically by the responsible authority, that the system of verification adopted is adequate and proper, that the staff employed for physical verification are independent of those responsible for the physical custody of the stores or for keeping accounts thereof

and that excesses and shortages found on physical verification are properly investigated and adjusted or written off under orders of competent authority.

3.21.3 Where a 'period' or value' account is maintained it will be duty of the Accounts Officer to see, during internal check that

- (i) the stores are priced with reasonable accuracy and the rates are reviewed from time to time, are correlated with market price and revised, wherever necessary.
- (ii) the value accounts tally with the accounts of works and of departments connected with the stores transactions, that the total of the value account tallies with the outstanding amount in the general accounts and that the numerical balance of stock materials is reconcilable with the total of 'value' balances in the accounts at the rates applicable to various classes of stores and (iii) steps are taken for the adjustment of profits or losses due to revaluation, stock taking or other causes.

3.22 Post Check of Bills Paid by Cheque Drawing D.D.Os.

3.22.1 In the case of bills paid without pre-check by the Drawing and Disbursing officers having cheque drawing powers, in addition to the general checks mentioned in para 3.4 above and check against provision of funds referred to the following checks will also be exercised at the time of conduct of post-check:-

- (i) that the vouchers are duly supported by acknowledgement of the payees;
- (ii) that they are stamped as "Paid"
- (iii) that unless otherwise provided in the rules revenue stamps are affixed to all vouchers whose net amounts exceed Rs. 5000 and the stamps are duly cancelled; and
- (iv) that the vouchers bear voucher Nos. as given in the List of Payments.

3.22.2 The detailed instructions explained above for the checks of various categories of bills shall also be kept in mind at the time of conducting post-check of vouchers to be received from the cheque drawing D & D.Os.

3.23 Computerisation of Accounts

With a view to deliver the processed accounting inputs to the end users and improving the timeliness, accuracy, completeness and other qualitative aspects of financial reporting, the Finance Officer has launched major initiatives towards computerization. A comprehensive payment and accounting software, COMPACT has been developed for use in Accounts. The 'COMPACT' is capable of processing the bills through different stages of pre-check to the final compilation of monthly accounts, with the provision for a number of reports that can be generated through the package. Details regarding the operation of 'COMPACT' software are available in the 'Manual for Users of COMPACT'.

CHAPTER

4

BUDGET ESTIMATES

4.1 Object of Budget

The Annual Financial Estimates also known as ‘Budget’, present under different heads the estimated receipts and expenditure of the University in respect of a financial year, before the commencement of that year. The Budget specifies the objects for and the limits up to which expenditure may be incurred during the course of financial year. Its object is to exercise financial control over approved items of income and expenditure – in other words, it is an instrument of financial control.

4.2 Classification

4.2.1 The budget estimates shall be prepared in accordance with the provisions of the Act, Statutes and other instructions laid down for the purpose. The Budget is broadly divided into four parts, viz.-

Part I – Non-plan – Dealing with the receipts and expenditure connected with Administration of the University including general and auxiliary services.

Part II – Plan – Dealing with the receipts and expenditure on development activities in the University out of Plan provision.

Part III-Self Financing Schemes-means dealing with Self Sustained/Self-Financed Courses and programme.

Part IV – UGC and Other Funding Agencies – Dealing with the receipts and expenditure against Funds earmarked for specific purposes received from other funding agencies.

Part V – Debt, Deposits, Advances, etc. – Dealing with the receipt and expenditure relating to Debt, Deposits, Advances, etc.

4.2.2 The Budget estimates should also contain:

(a) A Budget Note or Explanatory Memorandum at the beginning which should explain salient features of the items provided and the important variations between the Budget and the Revised Estimates of the current year and Budget Estimates of the ensuing year. It will also consist of:

- (i) Review of the fiscal administration of the past year;
- (ii) The financial position for the current year;

- (iii) The Budget Estimates for the ensuing year; each head of account shall be dealt with separately and the proposals for new expenditure should be explained clearly. The Budget Estimates as a whole must be analysed to find out first the extra expenditure over the current year and striking increases should be examined and explained.

The Explanatory Memorandum should also indicate in important cases the actual physical achievement as compared to the expenditure actually incurred and proposed and anticipated for the next year.

- (b) Budget at a Glance.:

It should show over all financial position of the University.

- (c) Abstract of Income & Expenditure

It should show the department wise summary of income and expenditure

- (d) **A summary** of Budget is made up of Major Heads which are further sub-divided into sub-Major Heads and Minor Heads. Further break-up of the provision against each Minor Head into Sub-heads, Detailed Heads and Primary Units is also given in the Budget wherever necessary.

The Major, Minor and other heads of accounts are so fixed as to facilitate financial control and to make available statistical information required by the authorities of the University. The names of heads of accounts are so chosen as to indicate clearly and briefly the purpose of the expenditure or receipt

- (e) The Budget Estimates will contain separate columns for the following:

- (i) Heads of Account including their Sub-divisions.
- (ii) Actuals for the previous year.
- (iii) Budget Estimates and Revised Estimates for the current year.
- (iv) Budget Estimates for the ensuing year

- (f) Schedule of Construction Work:

- (g) The details of Receipts and Expenditure pertaining to UGC and other funding agencies will also be briefly included in the case of continuing schemes.

- (h) An appendix called Schedule of Department wise Establishment showing the Scale of pay and strength

4.2.4 The details of progressive expenditure, grants received etc., will also be briefly included in the case of continuing schemes.

4.3. Formulation Proposal for Budget Estimates and Preparation of Detailed Schedules.

Each Scheme comprising a Detailed Head of Expenditure shall be under the over all charge of a Director, Dean, Chairpersons or an officer of the University. He shall obtain by the first of July each year from all the D & D.Os concerned such details of previous expenditure and other information in **Form Nos. UAC-2/1 to 2/3** as may be necessary for the formulation of a correct estimate of expenditure during the next financial year. On the basis of the data so collected and in the light of any general or special instructions received from the Government, the Vice-Chancellor or the Finance Officer, shall prepare detailed schedules of anticipated expenditure and receipt in respect of each scheme. In the case of proposed new Schemes, he shall indicate the authority for doing so and the consent of the body or authority who has agreed to provide funds for the purpose through necessary grant-in-aid. He shall also add a descriptive note to each such schedule explaining the aims and objectives and programme of work. All these detailed schedules shall be passed on to the Finance Officer so as to reach him not later than the 25th of July or the date fixed by the Finance Officer, whichever is earlier.

4.4 Scrutiny of Detailed Schemes

The Finance Officer shall cause to be scrutinized all the detailed schedules received by him from the Deans, Directors, Chairpersons and other Officers of the University in the light of such information as may be at his disposal e.g. any standing or special ceilings of overall expenditure prescribed by the body or authority who is to give the necessary grant-in-aid. In case of doubt, he will consult the Dean, Director, Chairpersons Or other Officers of the University concerned for the purpose of modifying the detailed schedules received by him. After completing the scrutiny of the detailed schedules and their revision, wherever necessary, the Finance Officer shall consolidate the figures of estimated receipts and expenditure in the form of abstracts to work out the estimated expenditure or income under each Major Head.

4.5 Preliminary Completion of Budget Estimates

The F.O./Comptroller shall complete the assignment referred up to the middle of August and obtain the orders of the Vice-Chancellor thereon in order to be ready with complete information by end of August.

4.6 Transmission of Proposals & Detailed Schedules to Govt. etc.

The abstract and the detailed schedules in respect of Schemes to be wholly or partially financed by the State Govt. shall be forwarded to the Departments of the Government concerned by 1st September. Such abstracts and detailed schedules shall also be furnished to any other body, which has agreed to provide necessary funds for the Schemes concerned if so required.

4.7. Final Preparation of Budget Estimates for Presentation to the FC/EC/Court

4.7.1 In the month of February, when the budget session of the State Legislature is about to commence, the Finance Officer shall ascertain unofficially (in case not informed officially by Govt.) figures of the grants-in-aid recommended for inclusion of the State Budget. On the basis of the information available with him as to the grants-in-aid and other receipts expected from the Government or other sources, the Finance Officer shall revise the detailed schedules and abstracts where necessary and to the extent possible. He shall then prepare the Summary of Estimated Receipts and Expenditure for the next financial year alongwith the other information referred to in Rule-4.2.3 and obtain the order of the Vice-Chancellor for presenting the Estimates to the Finance Committee for examination and making a recommendation to the Executive Council.

4.7.2 The University shall furnish information for such programmes as may be required by the Government with regard to the necessity, source of funding, budgetary details etc.

4.7.3 The procedure for framing of estimates for Receipts and Expenditure are given in subsequent sub-rules.

(a) *Estimates for Receipts*

4.7.4 The estimates for receipts from Students as fees, etc. would be prepared by the Finance and Accounts Division on the basis of the anticipated number of students during the ensuing year finalized by the Registrar (Admissions) with the approval of the Vice-Chancellor.

In the case of receipts from the lands and buildings, the estimates will be furnished by the Estate Division. Similarly, the estimates for other Heads, will be prepared by the Division concerned. The Estimates would be finalized by the Budget Section with reference to last Year's actuals and other relevant factors affecting the receipts.

In the case of Self-Financing Courses estimate for receipts will be prepared after obtaining information from the Head of Self-Financing Courses.

4.7.5 In the case of Earmarked (Special) Funds, the Estimates for receipts will be prepared by the Division concerned and furnished to Budget Section of Finance and Accounts Division.

4.7.6 In the case of Deposits, Interest etc. heads, the Estimates will be finalized by the Budget Section on the basis of information furnished by the Divisions concerned.

(b) *Estimates for Expenditure*

4.7.7 Both in the case of Maintenance and Development Budgets, estimates for expenditure under the various Heads will be prepared by the Divisions. New items of expenditure for Maintenance grant will be compiled separately for approval of the Finance Committee before inclusion in the Budget.

The estimates will be supported by the Schedule of Establishment and details of scheme-wise expenditure, wherever necessary.

In case of earmarked fund the estimate under the various head under Self-Financing Scheme will be prepared and forwarded to the Budget Section.

4.7.8 In the case of Earmarked Funds, the estimates of expenditure under the various Heads/Schemes will be prepared by the concerned section and forwarded to the Budget Section.

4.7.9 In the case of Deposits, etc. heads, the figures will be finalized by the Budget Section on the basis or information furnished by the Estate Division/A&E Division.

4.7.10 All new major works or schemes or projects for which provision is proposed to be included in the budget estimates should invariably be placed before the Building and Works Committee.

4.7.11 Proposals involving “fresh expenditure” will not ordinarily be considered unless exceptional circumstances exist where the expenditure is “inescapable” and there is a strong justification to incur the expenditure. The order of preference in selection of works and schemes should be:

- (i) Development and other expenditure for which grant from the Government of India is forthcoming;
- (ii) Development and other expenditure which is productive and can be balanced by fees, etc., therefore;
- (iii) Other Development expenditure;
- (iv) Schemes of low priority which have already been held over at a convenient intermediate state or have to reach such stage.

4.7.12 Proposals for provision needed for creation of new posts should be accompanied by full details of the existing strength of the relevant section or unit and circumstances justifying the creation of new posts.

4.7.13 In the case of a proposal for increase in staff or revision of pay, the numbers, rates of pay and allowances and the period, if appointments are temporary, should be given in detail. This will be a recurrent item. The immediate financial impact in the current year should be indicated by working out the actual cost to be supported by a statement which should also specify the details of the existing establishment and its cost. A separate statement should be given showing the expenditure involved on average cost basis, if the scheme is going to be a continuing one. The financial effect of the proposal, both in the budget year in which it is proposed to give effect to them and in subsequent years, should be clearly brought out. A careful estimate should be made of the whole cost involved after taking into account the full implications of the proposals. The estimate should provide for other incidental expenditure e.g. traveling allowance and other allowances

which are recurring items and contingencies, supplies and services which are non-recurring items

4.7.14 In estimating the cost of the schemes in the budget year, it should be carefully considered when the scheme is likely to be implemented and a prorata provision should be made. It may also be stated whether the scheme has received requisite administrative approval of the competent authority.

Where a new scheme is planned to be taken up in the financial year, which has been accepted in principle and for which necessary details for budget provision are not available, provision will be limited to the requirements for preliminary expenses and for such initial outlay, as for example, on collection of material, requirement of skeleton staff, etc.

4.7.15 Due allowance should be made for the settlement of preliminaries involving delays e.g. selection of personnel, renting or constructing a building, etc. in working out the cost in the first year.

4.7.16 If the Scheme involves the construction of building or other works, the cost of such works should be stated.

4.7.17 (a) In the case of building programme, a list showing the Major works proposed to be executed during the year should form part of the Budget. Provision for special repairs for buildings shall be indicated separately with full justification and estimates.

(b) The total cost of each scheme, the amount already spent and the balance required for future years should be clearly shown. If any building already in existence is to be vacated as the result, it should be stated how it is proposed to utilize the building so vacated.

(c) Provision should be made for works of which the preliminaries such as acquisition of site, preparation of detailed plans and estimates, etc. have either been settled or are likely to be settled before the close of the year.

4.7.18 Shortfall or addition of revenue or savings in existing expenditure involved in the scheme should also be stated.

4.7.19 The following instructions should be carefully observed in the preparation of the detailed estimates:

(a) The aim should be to achieve as close an approximation to the actuals as possible. The provision to be made will depend on the nature of the items of expenditure. In the case of fixed charges or new schemes, acquisition of new assets, the provision shall be based on the estimated requirements as per the existing rates and standards. In regard to fluctuating items, the provision may be based on the average of the past three years together with information and other relevant material available with the Division.

- (b) As the University accounts are maintained on cash basis, the estimates should be prepared on the basis of what is expected to be actually received or paid (under proper sanction) during the ensuing year including arrears of previous years and not only for the demand or the liability falling within the year. In no case should merely the net receipts or net charges be entered instead of the gross transaction in full.
- (c) It is incorrect budgeting to omit or postpone charges that are inevitable and it is worse to provide for receipts and expenditure that are not definitely expected.
- (d) In framing estimates for sanctioned establishment, the full amount of pay including increments which are likely to be drawn by staff on duty during the year should be provided for. Suitable provision should be made for leave salary. Provision for those who are on deputation or otherwise absent and unlikely to return to the strength within the period of the budget should be excluded.
- (e) No provision should be made for posts which have been decided to be left unfilled. If, however, it is desired to revive any of these posts, approval of the Vice-Chancellor should be obtained before including any provision in the estimates on this account.
- (f) For fluctuating charges such as laboratory expenses, travelling allowances, contingent charges, official postage and the like, a brief explanation of any abnormal variation shall be given.
- (g) The estimates of income and expenditure shall be based upon a comparison of the past three years' actuals with such modification as may be necessary in view of the probable increases or decreases arising out of the special factor likely to operate during the next year.
- (h) Fixed charges are not to be taken as fixed for all times. These must be carefully reviewed, especially expenditure on supplies and services, and contingencies, as the time of preparation of the Budget is the most convenient time for suggesting economies. Fixed establishments are also not irrevocably fixed and should be brought under the formal review of Heads of Divisions from time to time.
- (i) Estimating authorities should explain clearly, material variations between the Revised Estimate of the current year and the Budget Estimate of the ensuing year. Any supplementary or additional grants sanctioned after the passing of the Budget for the current year should be indicated, quoting authority.
- (j) In case of expenditure which is met partly by Government and partly by the University or partly or wholly out of endowments, etc. the explanatory column should specify the estimates classified according to the source or sources from which the expenditure is proposed to be met.

- (k) The requests for making provision for capital works should invariably indicate in case of each work the total amount sanctioned, the year of commencement of work, the target date fixed for its completion, the total expenditure incurred to the end of the previous year, amount provided for in the current year's budget, the amount required for the next year and the balance to be asked for in future years and anticipated date of completion of work.
- (l) If any provision is considered for a fresh item of expenditure, it should be included in a separate statement. The term "fresh charges" applies not only to expenditure, which has not been previously included in the sanctioned grant, but also to like additions to or extensions of an existing service, commitment or facility e.g. provision of new buildings, addition to establishment etc. The statement of fresh charges should show separately:
- (i) Schemes which have already been sanctioned subject to provision of funds in the coming years; and
 - (ii) Schemes which have yet to be examined.

The estimates under this head should contain full explanations with all details and a statement of the cost (recurring and non-recurring) that will be incurred both in the budget year and later years. In the case of recurring expenditure, the estimated cost in the budget year and the ultimate recurring cost should be given. In case of non-recurring expenditure which will be spread over a number of years, the expenditure in each year should be given.

- (m) The budget estimates under detailed heads should be rounded to the nearest thousand rupees. Ordinarily, provisions amounting to Rs. 500/- and above should be rounded to next thousand and those below rupees five hundred should be omitted.
- (n) All items should be provided under proper heads. Special care should be taken in classifying the Revenue and Capital expenditure.
- (o) The sub-heads of accounts should not be unnecessarily multiplied.

4.7.20 In framing the budget estimates, the estimating authorities should exercise the utmost foresight. An exhortation to show foresight is not an invitation to provide for additional items of expenditure without justification. While provision should be made for all items of expenditure that can be foreseen, it is essential that the amount of provision should be restricted to the absolute minimum necessary. The Heads of Divisions should see that the rules for the preparation and submission of budget are followed strictly and they should devote their personal attention in the preparation of budget estimates.

4.8 Excesses & Surrenders

The Deans, Directors, Chairpersons or other Officers of the University in overall charge of various Schemes shall in the month of October obtain from the D & D.Os. concerned the progress of expenditure and anticipated expenditure during the remaining months of the year, reassess the position and send a list of Excesses and Surrenders in **Form UAC 2/4**. To the Finance Officer. The Finance Officer shall scrutinize these proposals in the light of reasons explained and put up proposals to the Vice-Chancellor for the Reappropriation of funds from one Standard Object of Expenditure to another or between Detailed Heads within the same Major Head. The Finance Officer may obtain a second list of Excesses and Surrenders (**Form UAC 2/5**) in the month of February for similar action.

4.9 Regularisation of Excess

When it is found after the close of the financial year that budget provision under any Major Head had exceeded, the excess may be regularized with the consent of the Finance Committee and the sanction of the E.C. Excess under Detailed Heads of Expenditure may be finally approved by the Vice-Chancellor.

4.10 Review of Actual Receipts and Expenditure compared with Budget Estimates

4.10.1 A statement called Appropriation Account of the actual expenditure of the University during the preceding financial year, as compared with the budget provisions for that year, shall be prepared by the Finance Officer in the prescribed form in the month of July and shall be submitted to the Finance Committee. A similar statement shall be submitted in the case of actual receipts of the University during the preceding financial year, as compared with the Budget Estimates for that year.

4.10.2 The Finance Committee after considering the large variations may make such comments as it considers necessary. The statements with the comments of the Finance Committee shall then be placed before the Court.

4.11 Preparation of Revised Budget Estimates

If unforeseen circumstances arise during the course of the year requiring large scale changes in the Budget Estimates approved by the Court, the Vice-Chancellor may direct the Finance Officer to prepare Revised Budget Estimates to be laid before the Finance Committee for recommending the same to the Court for sanction.

4.12 Allotments to D&DOs

After the annual Budget Estimates are approved, the Finance Officer shall work out in consultation with the Deans, Directors, Chairpersons or Officers of the University who are in overall charge of the Schemes, the allotment to be placed at the disposal of each D & D.O. in respect of each Scheme with which he is concerned. Subject to the powers of incurring expenditure delegated to the various employees of the University, the D & D.O. shall incur expenditure and will be responsible for ensuring that the allotments placed at

their disposal are not exceeded. They shall submit periodical reports to the Deans, Directors, Chairpersons and Officers of the University concerned for the overall execution of the Scheme and carry on such directions which they may issue from time to time. In case it becomes impossible to run the Scheme within the amount sanctioned, the Department concerned may approach the Finance Officer who may consider the feasibility of making additional funds available if possible, by making Reappropriation from one S.O.E./Scheme to another with the sanction of competent authority, so as to meet the situation. However, until this is done, it shall be incumbent upon the D & D.O. and the concerned Heads of Departments/Controlling Officers not to exceed the allotted budget.

4.13 Declaration of Unspent Funds as Non-lapsable

Unspent amount under non-recurring Heads, such as buildings, land, machinery and equipment, furniture, books, motor-vehicles and other such charges, if any, under State financed Schemes, may be declared as non-lapsable for being utilized in the next financial year for specific items, by the Finance Officer after satisfaction about the justification therefore; similar unspent amount pertaining to the previous years (other than the last preceding year), may be declared as non-lapsable with the approval of the Vice-Chancellor. In regard to similar provisions in schemes financed by other agencies, the carry-over as non-lapsable shall be approved likewise but shall be subject to approval of the concerned financing agencies, given either specifically or through general instructions.

4.14 Financial and Budgetary Control

Periodical Review and Reports

4.14.1 The financial control in the University can be exercised broadly through the review of (i) the ways and means position and (ii) the progress of the expenditure as compared with the budget provision sanctioned by the E.C. and the funds provided by the concerned financing bodies. Periodical review of University revenue, expenditure, investments, property etc., and submission of reports to the E.C. have been indicated in the relevant Chapters of this Code. These provisions should receive personal attention and action by the concerned officers.

4.14.2 For facilitating control, the balances of the University relating to the (i) Maintenance Grant, (ii) Development Grant, (iii) Earmarked (Special) Funds and (iv) Debt, Deposits and Advances, etc., heads are kept in separate bank accounts.

4.14.3 The bank balance as at the close of the month shall be promptly reconciled with the book balance with the minimum possible delay. The Finance Officer shall ensure that the differences if any, are pursued and settled promptly.

4.14.4 Investments in respect of each of the Funds shall be watched as detailed in Chapter 5.16 & 5.17.

4.14.5 Keeping a constant watch over the progress of expenditure is an important step towards financial and budgetary control. To enable the Branch Officer/HOD, to

discharge these duties, the Finance and Accounts Branch shall furnish them with a statement showing the expenditure under the respective budget heads to end of each quarter or at a such shorter intervals as may be fixed in individual cases. The Branch Officer shall reconcile the figures of expenditure appearing in these statements with their books and take prompt action to reconcile the discrepancies. The Branch Heads shall also take action to ensure that the expenditure is kept within the budgeted provision and, where necessary, take timely action to obtain supplementary grants or reappropriation of funds from the available savings within the concerned budget head.

CHAPTER

5

UNIVERSITY REVENUE

5.1 – General

5.1.1 Following are the sources of revenue of the University.

Grants from the State Government

- (a) Maintenance (Non-plan) grants
- (b) Plan grants.
- (c) Other special grants or grants for specific purpose.

Grants from the University Grants Commission for specific purpose.

Grants for earmarked (special) funds and for sponsored Research Schemes.

Trusts, bequests, donations, endowments, contributions and income from investments

Fees from students including hostel fee.
Building, Lands and other properties
Publications

Income from Self-Finances courses

Receipts of Units like University Works and University Auxiliary Services.

5.2 Manner of receipt of funds

5.2.1 Money may be received and credited to the University Account:

- (a) By direct payment into the Bank
- (b) By payment to an employee and subsequent remittance by such employee to the Bank.

5.3 Record of Grants-in-aid and Contributions

5.3.1 All the grants-in aid received from Government and cheques/drafts for grants, contributions etc. received for credit to the University Account shall be credited direct to

the University Account by the Finance Officer who shall at the same time keep a note of the same in a Register with full particulars for reference and record.

5.3.2 In respect of Schemes financed by other Agencies, a separate Register of demand raised, grant received and the balance in **Form UAC 3/1** (a) shall be maintained by the concerned Head of Department/Drawing and Disbursing Officer. This Register shall be in two parts: Part 'A' to note down the demand raised, grant received and the balance and Part-'B' to note down the sanctioned outlay separately for recurring and non-recurring Heads & expenditure there-against from year to year. The Register in Part-'A' shall also be maintained by the office of Finance Officer. In addition to a bound Register, spare sheets to these Forms shall be added to each file and completed side by side so that upto date information is readily available in the file also. The Controlling/Finance Officer may, however, get a quarterly return in regard to all amounts due for more than six months from the concerned Department and review steps taken to recover the balance amount.

5.4 Issue of Receipts of Income

When money is received by an employee of the University authorized to do so, it shall be in the form of cash or cheque or bank draft or postal order or money order. Except in the case of payments by postal orders or where a special form of receipt has been prescribed in these Rules, a receipt in **Form UAC 3/1** shall be given to the person making the payment. When the payment is received by cheque, the words "on realization" shall be added to the receipt. The original copy of the receipt shall be handed over to the person making the payment and the carbon copy retained for record. The power to receive money may be delegated to an employee with the permission of the University Officer concerned. The employee so authorized shall also be authorized to sign the receipts".

5.5 Control over Receipts Books

A record of all new and used Receipt Books shall be kept in **Form UAC 3/2** Before bringing a Receipt Book in use, a certificate as to the number of receipts contained therein should be recorded thereon by the Drawing and Disbursing Officer after verification and got checked from Audit. Similarly when the Receipt Book is completed, a certificate to the effect that the entire income has been credited to the University account should be recorded and the completion/return of Receipt Book also recorded in remarks column of **Form UAC 3/2**.

5.6 Disposal of Money Received

All money received under Rule 5.4 shall be immediately entered in a Cash Book in **Form UAC 3/3** on the receipt side in the Miscellaneous Column. The money so received shall be credited into the University Account on every Monday or as soon as it exceeds Rs.100/- whichever is earlier. The bank pay-in-slip in support of the credits shall be carefully preserved.

5.7 Disposal of Postal Orders Received

5.7.1 In the case of money received by Postal Orders, the Drawing and Disbursing Officer receiving the same shall enter them in a Register of Postal Orders in **Form UAC 3/4**. Where Postal Orders have not already been crossed, these will be crossed and whereafter all Postal Orders received during the week shall be sent every Monday to the Bank for collection.

Receipt by Money Orders

5.7.2 The money orders shall be received by the Drawing and Disbursing Officer or by an employee to whom this power has been delegated under the authority of the University Officer. The Officer receiving the money order will ensure that these are entered in the Money Order Register to be maintained in **Form UAC 3/5** before returning the acknowledgement portion of MOs to the Postal Authorities. Before closing the cash book of the day, it will also be ensured that the money orders entered in the Money Orders Register have been duly accounted for in the cash book and a receipt in **Form UAC 3/1** has been issued to the payees.

5.8 Classified Statement of Income

At the end of the month, a schemewise classified statement of income realized shall be prepared in **Form UAC 3/5** by each employee authorized to receive money and forwarded to the Finance Officer through D& D.O. as per provision under Rule 8.12 who shall on receipt of the monthly Bank Statements, verify the credits thereof and investigate discrepancies, if any.

5.9 With drawl of Money

5.9.1 When money is to be withdrawn from the University account, a cheque shall be prepared and signed by the Finance Officer or an employee empowered in this behalf. Each withdrawal shall be supported by one or more vouchers. Before signing the cheque, it should be ensured that the Finance Officer/Deputy or Assistant Registrar, Joint Director, Local Audit as the case may be has enfaced the voucher with a pre-audit stamp, for the amount which is proposed to be withdrawn unless the withdrawal represents a transfer from one Bank to another. He shall at the same time record and sign a certificate indicating voucher number, cheque no. and date vide which payment is being made and that the expenditure has been classified.

5.9.2 All cheque-books shall be kept in safe custody and a record thereof kept in **Form UAC 3/2**. When blank cheque-books are received from the Bank the number of cheques in each book shall be counted and certificates printed thereon signed by an employee empowered by the Finance Officer in this behalf.

5.10 Numbering of Vouchers

All vouchers shall be numbered with a suitable letter prefixed to the numbers to indicate the name of the Bank against which the cheque is to be issued. The number of the

cheque should be clearly indicated on the voucher and the numbers of the vouchers on the counter-foil of the cheque.

5.11 Maintenance of Bank Ledgers

5.11.1 (a) As soon as cheques are signed, these shall be entered in Bank Ledgers in **Form UAC 3/6**. Where it is necessary to issue duplicate cheques in lieu of cancelled or lost cheques, the entries in the Ledger shall be made in red ink to distinguish such entries from those representing regular withdrawals. Bank charges, if any, shall be entered at the end of the month in the Ledger.

(b) At the end of the month, the entries in the Ledger in red and ordinary inks shall be separately totaled. A reconciliation statement shall be drawn up in each Ledger after tallying the entries with the Bank Statement in the following form :-

Opening balance	Rs.
Add	
(1) Income as per Form.....	
(2) Amount in respect of cancelled cheques	
(3) Grants-in-aid, contributions etc. credited direct.	
(4) Money received by Bank transfer	
(5) -----	
	Total-----
Deduct	
(1) Amount paid by Bank transfer	
(2) Amount of duplicate cheques	
(3) Amount of other cheques issued	
(4) -----	
	Total-----
Closing balance to agree----- with Ledger balance.	

Add income credited in the Bank

but not included in Form.....

Add amount of uncashed cheques
detailed below _____
Gross Balance _____

Balance as Bank Statement

Difference to be investigated

5.12 Classification of Payments

Before a cheque is signed, the Officer signing the cheque shall also ensure that the amount proposed to be withdrawn has been duly classified under the appropriate scheme. The classification shall be done in a classified abstract in **Form UAC 3/8**.

5.13 Posting of Classified Abstract

Separate pages shall be set apart in the classified abstract for classifying the expenditure under different schemes. Book transfers shall also be reflected in the classified abstract.

5.14 Proving the Classified Abstract

At the end of the month, the various columns of classified abstract (**Form UAC 3/8**) for each Scheme shall be totaled and a consolidated Schemewise classification statement prepared and tallied with the total of the amount of cheques issued during the month.

5.15 Classification of Income

On receipt of classified statement of income (**Form UAC 3/5**) from the various Drawing and Disbursing Officers/creditors, the credits of the amounts shall be verified from the bank statements by the Finance Officer's office. The Finance Officer's office shall also consolidate the whole income, schemewise in the bank ledgers.

5.16 Investments

The Finance Officer, may, if the position of funds permits, subject to any policy laid down in this behalf, invest a portion of the balance in the current/saving account in such short-term deposits as may be feasible. In order to watch the recovery of the interest and the amount invested, an account of such deposits shall be kept in a Register of Investments in **Form UAC 3/9**.

5.17.1 Review of Cash Balance

- (a) **General :** There are two categories of investments:
 - (i) Investments relating to the various funds and finances of the University,
and

- (ii) Investments forming part of the original endowment.
- (b) At the end of each week of such other intervals as may be prescribed, the balances standing to the credit of the different Bank accounts shall be called for by the Cash Section of Finance and Accounts Branch and the information received shall be passed on to the respective Sections incharge of the maintenance of books of accounts. The Sections shall review the balances as appearing in their books of accounts, in the light of the information received from the Bank, and submit proposals to the Investment Unit, for investment of surplus funds, if any, or for realization of the investments already made having regard to the immediate and future commitment.

5.17.2 Authority competent to make Investments

- (a) Subject to the powers of the Executive Council, the Vice-Chancellor or an officer authorized by him shall manage the property and have the power to invest any money belonging to the University, including the unapplied income, in such stock, funds, shares, or securities as it thinks fit or in the purchase of immovable property in India with the power of varying such investment from time to time.
- (b) There shall be an Investment Committee as may be appointed by the Executive Council in this behalf to deal with matters connected with investments of the University. The Committee shall perform such functions as may be prescribed by the Executive Council from time to time. The instructions issued by the Govt. of India on the subject will also be kept in view by the Committee.
- (c) *Securities, Shares* : In the case of Investments of Govt. approved securities and shares etc. all proposals, whether for sale or purchase, shall be placed before the Investment Committee. In the case of urgency the decision of the Investment Committee may be obtained by circulation.

Short-term Deposits

- (d) Subject to general directions and policy prescribed by the E.C., the Vice-Chancellor may make investments short-term deposits (if the rate of interest is higher than that in the Savings Bank Account) with any of the Banks approved by the E.C. within the maximum limit laid down by it as and when funds are available for investment. The Finance Officer may make an investment as recommended by the committee.

5.17.3 Mode of Investment

- (a) The investments of the University shall be in conformity with the rules, regulation and Statutes of the University.
- (b) All surplus balances of the various funds which are available for investment for a short period shall be invested in short-term deposits with the approved Banks. All

sums received by way of bequests, endowments, etc. and the surplus balances standing to the credit of various University Funds which are not generally required at short notice, shall be invested on a long-term basis in Securities and other approved investments.

5.17.4 Record-Keeping

Investment Register

- (a) A record of all investments of the University should be maintained in a Register of Investment. **Form UAC 3/9.**
- (b) The Investment Unit shall ensure that for every deposit made, the deposit receipt is received from the Bank within a reasonable time and that the same is securely preserved, after a note of it is taken in the investment register. Similarly, whenever deposit receipts are sent for realization it shall ensure that the sale proceeds are duly credited by the Bank or that a pay-in-slip for the amount is received.
- (c) The Investment Unit shall also maintain other registers prescribed in the Account Code.
- (d) Detailed instructions regarding maintenance of accounts of investments are contained in the Account Code.

5.17.5 Physical Verification of Securities/Fixed Deposit Receipts

There shall be an annual physical verification of Securities/Fixed Deposit Receipts as per instructions contained in the Account Code.

5.17.6 Periodical Reviews

- (a) The Finance Officer shall conduct a quarterly review of all investments. A report about ascertained losses or unusual depreciation in the market price shall be submitted to the Investment Committee, Finance Committee and E.C.
- (b) The Finance Officer shall submit to the Investment Committee, Finance Committee and E.C. annually a statement showing the Fund-wise position of investments.

CHAPTER

6

GRANTS

6.1 General

6.1.1 (i) The grants-in-aid are the major source of receipts of the University. The grants are usually received from the State Government, University Grants Commission, as also occasionally from other agencies.

6.1.2 Broadly speaking the grants can be divided into two categories, viz., (i) recurring and (ii) non-recurring. Recurring grants are paid for financing the expenditure on pay and allowances and other contingent expenditure, whereas non-recurring grants are received generally for expenditure on acquisition of assets like buildings, books and equipments.

6.1.3 The grants shall be utilized only for the activities which are duly approved by the grant giving authority.

6.1.4 Grants received for specific purposes are to be utilized for such purposes only within the prescribed time limit and no diversion thereof for other purpose is permissible.

6.1.5 No funds out of the grants shall be utilized for any new scheme for which prior approval of grant has not been obtained. Incurring of expenditure in anticipation of grants or in excess of grants is also not permissible.

6.2 Maintenance (non-Plan) Grants

6.2.1 The normal activities of the University are funded under the Annual Maintenance Grant system by the State Government. The grant is determined year to year on the Net Deficit principle, that is, the grant is sanctioned to cover the net deficit. For this, estimates or projections of the gross expenditure and the gross receipts shall be made and grant will be gross expenditure minus gross receipts.

6.2.2 The several elements that go into the assessment of the requirements of the University are:

- (a) Provision for salaries, all admissible allowances, Provident Fund, retirement benefits, etc.
- (b) Working expenses for the University as a whole. These would include:

- (i) The requirements for items coming under the Budget head “Working Expenses” for all Department/Branch. These comprise sub-items like consumables, contingencies, postage, stationery, etc.
 - (ii) Recurring expenses other than salaries and allowances on all centrally administered services, maintenance and amenities, water and power charges, general academic and research provisions, the library centralized technical/scientific services, etc.
- (c) Provision for Fellowships, Scholarships and Studentships.

Note: (a), (b) & (c) relate to the existing activities.

- (d) Requirements for the normal growth of the existing activities to be projected for the year.
- (e) The cost of any existing activity which the University authorities decide to discontinue or continue only at a lower key during the period for which the assessment is being made. The cost saved would need to be deducted from the assessment under (a), (b) & (c).
- (f) Other receipts of the University on various counts during the period.

6.2.3 Assessment of some of the above elements is made as follows:-

- (i) Assessment under (a) – Salaries, Allowances, Provident Fund, etc.;

Here the effect of annual increments in the pay scales should be assessed. There is always a certain number of posts vacant. Besides, periodical directions not to fill the posts when they fall vacant, for reasons of economy or otherwise, add to the number of posts vacant. Since all the vacant posts cannot be filled at once, a phased release of vacant posts should be planned and the cost thereof assessed.

- (ii) Assessment under (b)-Working Expenses:

The projection of working expenses should be based on past experience, the normal growth of the ongoing activities and the rise in prices of items generally coming under the category “consumables”, and due provision should be made to meet the impact of these. The University shall maintain a statement of percentage of rise in prices of broad categories of consumables from year to year and this should be referred to in projecting the requirement for consumable items. So also any rise in the rates of “postage and the cost of travelling’ should be taken note of and provided for.

- (iii) Assessment under (c) Fellowships, Scholarships and Studentships.

The amount required for fellowships, scholarships and studentships should be assessed under the existing approved pattern of scholarships and fellowships relating to rates, numbers, etc., and the approved strength of students. The requirements of Research Fellowships and Research Associateships for post-doctoral work should also be assessed under this head. It may be noted that the provision for fellowships and scholarships is treated as a sub-block and any savings thereof cannot be appropriated and used to augment the provision under “Salaries” or under “Working Expenses”. Any unutilized provision would, therefore, lapse at the end of the period.

- (iv) Assessment under (f)-Other Receipts:

These receipts are broadly classified as indicated in Chapter 5. Assessment of these should be based on past experience and current trends and should take into account any special development which may have an impact on the projected receipts under any of the items.

6.2.4 The University is paid additional maintenance grant when there is a revision of Pay Scales, Dearness Allowance etc.

6.3 Development (Plan) Grants

6.3.1 The development programmes of the University are financed generally by the State Government

6.3.2 The University submits proposals for the development of its activities to the State Government. These proposals called “Plan proposals” are drawn up normally for periods coinciding with the state Plan periods. The elements of a Development Plan get identified in several ways over a period of time. The following examples are illustrative:

- (i) Some areas are identified internally in the Department/Branch in the course of pursuing their normal activities.
- (ii) Some elements may represent areas of special interest of some faculty groups, which the authorities feel should be supported as relevant and desirable.
- (iii) Yet some others may get identified in the process of implementing the present approved plan activities.
- (iv) Sometimes a new activity is phased over two or more Plan projects.
- (v) Also, an activity might have been included in the previous plans, but owing to several reasons it might have been decided that it should be provided for in a subsequent Plan proposal.

- (vi) There might be others which the University desires to take up as items representing urgent needs.
- (vii) Finally, a Plan for a subsequent period should make provision for any spill-over of activities from the preceding Plan.

6.3.3 Normally, the University receives an indication from the State Government of the approximate size of the Plan finances that might become available to the University during the forthcoming Plan period. Such an indication is normally given in advance of the close of the current Plan period and the University is requested to formulate its Plan within the anticipated Plan finances and also work out the priorities amongst the several items in the proposals.

6.3.4 Based on the recommendations of the Visiting Committee where appointed for the purpose and the financial resources available for the Plan period, the State Government sanctions grants to the University during each of the Plan periods. The grants mostly relate to implementation of schemes of recurring and non-recurring nature for the purpose of the creation of new posts under the new Department/Branch or for expansion of the construction of buildings. The grants are sanctioned on the specified conditions to be complied with by the University. The following conditions need a special mention.

(a) Progress Report

6.3.5 The State Government ordinarily releases amounts to the University, against the grants sanctioned, in such instalments as may be needed, for meeting expenditure likely to be incurred during a period of three or six months. For this purpose, the requirements along with progress reports may be obtained from the heads of Department/Branch concerned. The Finance & Accounts Division will prepare the demand on the basis of these reports and its own assessment. Before, however, doing so the Finance Officer will ensure that the requirements from the Department/Branch are within the approved budget provision. He shall also ensure that the grants are utilized for the purpose for which they are sanctioned and according to terms and conditions, if any.

6.3.6 The Finance & Accounts division shall maintain a Demand Register for watching the receipt of grants due from the State Government and other Bodies. It will also maintain a Register to watch the progress of expenditure against the grants received for individual schemes.

6.3.7 At the end of every month the Finance and Accounts division shall prepare a report showing the various grants-in-aid due to the University in respect of the expenditure incurred from the Development (Plan) grants, their actual receipt and the balance receivable. The report will also indicate the date and amount of the claims submitted and the nature of the follow-up action taken in the matter. The report shall be supported by a review indicating the probable requirements of the immediate future and suggest suitable measures for providing the required sums. These measures may include encashment of investments, if any, or proposals for transferring or temporarily advancing amounts from one account to another.

(b) Utilisation Certificate

6.3.8 A statement of accounts duly audited and a certificate from the statutory Auditors of the University to the effect that the grant has been fully utilized for the purpose for which it is sanctioned, is required to be furnished to the Government as soon as possible, at the end of each financial year. In the case of Maintenance and Development grants the utilization certificates may be required to be submitted in two stages: (i) immediately after the accounts of the year are closed and (ii) after the accounts of the year are audited by statutory Auditors. In the case Maintenance grants the certificate would be for the expenditure against the total grant received during the year. In the case of Development schemes, however, the certificate would be drawn up separately for each scheme.

(c) Maintenance of the assets created out of the State Government grants.

6.3.9 One of the conditions of the State Government relating to its grants is that the assets acquired wholly or substantially out of the grant shall not be disposed of, encumbered or utilized without prior sanction of the State Government for purposes other than those for which the grant was given and should at any time any activity cease to function such assets shall revert to the State Government. The University is, therefore, required to maintain a register of such assets. The registers in the prescribed proforma shall be made available to the Divisions by the concerned Unit of the Registrar's Office. The Heads of Divisions shall maintain the register up-to-date and shall furnish the following certificates to the Finance Officer every year before 15th of April.

Certificates

1. Certificates regarding physical verification:

“Certified that all the assets/articles that were purchased out of the different grants sanctioned by the State Government during the year have been physically verified that that the same were found to be in order.”

2. Certificate regarding Maintenance of Dead Stock Register:

“It is certified that inventories of permanent or semi-permanent assets created/acquired wholly or mainly out of the grants given by the State Government are being maintained in the prescribed form and are being kept up-to-date.”

6.4 Unassigned Grants

The Funding Agency may also give an unassigned grant for meeting the expenditure on items covered under the scheme of unassigned grant.

The University may incur expenditure on the items covered under the scheme from the unassigned grant allocated without seeking prior concurrence of the Funding Agency, except where otherwise indicated, in accordance with the priority which the University may assign to them to the general conditions prescribed by the Funding Agency.

6.5 University Grants Commission Grants

The University may also receive grants from other Agencies for sponsored research schemes, seminars, etc., conducted by the University. The University shall incur expenditure from these grants subject to the conditions laid down by the sponsoring agencies and render such statement of accounts, etc. as may be required.

6.6 Grants from Other Agencies

The University may also receive grants from other Agencies for sponsored research schemes, seminars, etc., conducted by the University. The University shall incur expenditure from these grants subject to the conditions laid down by the sponsoring agencies and render such statement of accounts, etc. as may be required.

6.7 Supplementary Grants

In addition to the grant sanctioned at the commencement of the year, it may sometimes be necessary to obtain supplementary grants. Supplementary grants may be required in the following cases:

- (i) When the amount included in the original grant under the concerned heads is found to be insufficient for the expenditure which has to be incurred during the year;
- (ii) When expenditure has to be incurred on fresh charges, not contemplated in the original estimates for the year;
- (iii) When it is desired to obtain prior approval of the Executive Council to a scheme or item involving large financial commitments for the present as well as future years.
- (iv) The Executive Council shall not accept any proposals for supplementary demands unless it is convinced that if the supplementary grant is not sanctioned, serious inconvenience will be caused.
- (v) In the case of schemes which are fully financed from the grants received from the University Grants Commission , outside Bodies etc., formal supplementary grants need not be obtained after the scheme is administratively approved by the Executive Council, and the expenditure is within the grants provided by the financing body. A suitable explanatory note may be given with reference to the Revised Estimates in the case of major variations.

CHAPTER

7

PRE-CHECK PAYMENT PROCEDURE

7.1 General

The following procedures will be observed in the presentation, processing and passing of claims presented to Finance Officer/Administrative Officer for payment.

7.1.1 The payment procedures will be subject to provisions contained in the Act & Statute of the University and amended from time to time.

- (a) The party, person, bank or the authorized agent in whose favour the cheque or demand draft is to be drawn;
- (b) Whether the cheque/demand draft required is crossed or open. (In case of open cheques they will not be sent by post).

7.2 Scrutiny and Payment Procedures

7.2.1 Bills should be passed for payment and cheques issued within a maximum of seven working days of their receipt. Effort should be towards passing the bills and making payments within a shorter period and the Registrar/Finance Officer should lay down norms in this regard as well as personally monitor their compliance. In addition the bills indicated as 'Immediate' by a D.D.O. should be attended to urgently, so that the cheques are issued either on the same or the next day. The checks that are to be exercised on the bills by the payment section have been indicated in Chapter -3, dealing exclusively with this aspect.

7.2.2 The Finance Officer/Accounts Officer should obtain the specimen signatures of the officers drawing pay, contingent, grants-in-aid bills etc. He should paste it on the pages of the payment register set apart for the purpose, duly attested in ink.

7.2.3 After duly examining the bills in all aspects and recording pay order for the payment in words and figures on each bill, the Superintendent/Accountant should submit them to the Finance Officer through his Assistant/Junior Accounts Officer for his scrutiny. This should be done along with the concerned 'DDO wise Bill Passing-cum-Expenditure Control Register' in **Form UAC 4/1**. The Finance Officer/Accounts Officer will examine the bills, compare the signature of the drawing officer with his specimen signature and satisfy himself regarding the correctness of the charges. Thereafter, he will tick off the relevant entry, affix his initials in the ECR and approve the pay orders over his full dated signature. After this, the bills so passed will be made over immediately to the cheque section.

7.2.4 Payments in respect of outstation establishments will be done through bank drafts, or alternatively through direct credit to the account of the payee through banking channels by following the approved e-payment procedure. The provisions of paras 7.9.1 to 7.9.11 of Chapter 7 are relevant for the purpose of payments through bank drafts. The required bank drafts should be obtained from the relevant branch of the bank with which the University is in account, by sending a requisition in Draft Form available with the bank. Requisition for cancellation of the bank drafts obtained earlier or issue of fresh drafts in lieu of the cancelled one should be sent separately to the banks and should not be included in the requisition Statement of fresh demand drafts. Every requisition sent to the bank shall be entered in the Register of Bank Drafts (**Form UAC 4/4**) and the Finance Officer/Cheque drawing DDO, should watch their receipt from the bank and dispatch to the payees concerned through this Register. The bank will return one copy of the requisition Statement to the PAO while issuing bank drafts. The bank draft should be dispatched with a forwarding letter in **Form UAC 4/5** to the party concerned by Registered Post, and the receipt of acknowledgement should be watched. The details of cancellation or corrections in Demand Draft will be noted against the original entry in **Form UAC 4/4**.

7.2.5 The cheque writer shall prepare a cheque for the net amount. When two or more bills are payable to the same person, a single cheque can be issued for the total amount and the particulars of each bill entered separately in the register of cheques delivered. The cheque writer will note the number of the cheque prominently on the bill, enter its details in the Register of the Cheques Drawn (**Form UAC 4/2**) and submit the cheque along with the bill to the Finance Officer (and also to the second officer authorized to sign the cheque for payments of Rs. Ten lakhs and above), through the Superintendent. The Finance Officer signing the cheque will tick the cheque number, see that the amount of cheque agrees with the amount passed for payment and then sign the cheque after cancelling the pay order given earlier. The passed bill together with the cheque will be returned to the Cheque Section. At the time of its delivery the cheque section will affix the date on the cheque. If the acknowledgement is received by the time of delivery/dispatch of the cheque, the Cheque Section will immediately attach the payee's acknowledgement to the bill, stamp it as paid and write the Voucher Number on the upper right hand corner of the bill. The details of payments for each day should be entered in the Register of Cheques Delivered (**Form UAC 4/3**) on a separate page for each day. The register may be prepared with second and third perforated copies for each page for making two carbon copies required as "Daily Memorandum of Pre-check Payments by the Finance Officer. The acknowledgement receipt should be watched in every case and should be in the following form.

"Received by cheque Rs.....from thein payment of Bill No..... dated.....on account of"

If the crossed cheque/demand draft is required to be sent by post, the Cheque Section will dispatch the instrument/valuable by Registered Post along with the covering memo (**Form UAC 4/5**) and a copy of the 'printed acknowledgement'. The acknowledgement form is to be returned by the payee to the Finance Officer on receiving the payment, and the Finance Officer is required to keep a watch on the same.

7.3 Procedure for Issue of a Fresh Cheque in Lieu of a Lost One

7.3.1 If the Finance Officer of a departmentalized accounts office is approached with the request for a fresh cheque in lieu of the one issued by him earlier on the grounds that it has been lost, the Finance Officer shall proceed with such request in the manner stated below:

- (a) The Finance Officer should send an intimation regarding the reported loss of cheque to the bank/branch on which the cheque was drawn by registered post (Acknowledgement Due), and advise it to 'stop payment' if it is presented thereafter. If the currency of such a cheque has not expired in terms of Rule 45 of the C.G.A. (R&P) Rules, 1983, at the time of sending of intimation, the bank shall acknowledge in writing that it has kept a note of the 'Stop Payment Order', in the following form –

“We acknowledge receipt of your letter No.....dated.....and advise having noted to stop payment of cheque No.....dated.....for Rs.....favouring.....In this connection, it is certified that cheque No.....dated.....for Rs.....reported by the drawing officer to have been drawn by him on this bank in favour ofwill not be paid, if presented thereafter”.

In case the currency of the cheque reported to have been lost has expired at the time of intimation to the bank, the acknowledgement of the 'Stop Payment Order' from the bank may not be insisted. The postal acknowledgement in such cases may be treated as sufficient for the record of the Finance Officer.

- (b) The Finance Officer should satisfy himself that the payment of the cheque in question has not been made from the records maintained in his office viz. the payment/error scrolls received from the paying bank, Register of Cheques Delivered, etc. If the currency of the lost cheque expires on Saturday, the Pay and Accounts Officer shall also verify the payment scroll for the subsequent working day of the bank.
- (c) The party requesting for the issue of fresh cheque in place of the lost one should execute an indemnity bond in the **Form GAR 12**. The execution of such an indemnity bond is not necessary in the case of a Government department/Public Undertaking wholly owned by Government or the bank. In these cases a fresh cheque can be issued on receipt of a certificate that the cheque alleged to have been lost was not received by them or it was lost after receiving and that it will be returned to the Finance Officer, if found afterwards.
- (d) The Finance Officer may issue a fresh cheque in lieu of the lost one under intimation to the DDO and/or payee on completion of the requirements in clauses (i) to (iii) above. He should also keep a suitable note regarding the issue of a fresh cheque in lieu of the lost one on the spare leaf provided in M.I.C.R. cheque book, and on the counterfoil where MICR cheques have not so far been introduced, as well as on the paid vouchers and against the relevant entries in the register of cheques delivered.

7.3.2 If it is found afterwards that the original cheque has been paid, the Finance Officer will telegraphically/by fax take up the matter with the paying branch and place the paid amount under the head.....Suspense Accounts.....Suspense Account(Civil)- cheques cancelled but paid”, till the matter is investigated and the amount either recovered or written off. The paid cheque till that time will be removed from the payment scroll and kept in the personal custody of the Finance Officer. In case D.D.O. notices such fact of payment, he will immediately report the matter by telegram/fax to the paying branch and inform the Finance Officer for further action.

7.4 Procedure for issue of fresh cheque in lieu of cancelled/time barred cheque

Revalidation of time-barred cheque by Finance Officer cheque drawing DDO is not permissible irrespective of the date of its drawing, and fresh cheques will be issued in all such cases.

The time barred cheque received back by the Finance Officer should be cancelled under his signature and not destroyed. The cancelled cheque should be treated as a voucher/sub-voucher for issuing fresh cheque in lieu thereof and the fact of issuing fresh cheque should be noted on it. The amount of the time barred cheque (i.e. voucher) should be classified as (-) credit. Entries regarding cancellation of old cheque with voucher number of the fresh cheque etc. should also be noted on the counterfoil/record slip of the old cheque book

7.5 Procedure for Returning Bills Unpassed

7.5.1 If for any reason it becomes necessary to return a bill without passing, it should be returned to the bill counter with a Half Margin Memorandum (**Form UAC 4/6**) stating the reasons for return of the bill. The drawer of the bill will be separately informed to collect the bill from the Bill Counter after surrendering the token. In the case of bills received through post, the same should be returned by registered post along with the half margin memorandum.

7.5.2 The bill will be passed for the admissible amount with the amounts considered inadmissible being disallowed, in case minor omissions/inaccuracies are noticed. Simultaneously the drawer of the bill should be intimated regarding the amount disallowed and the reasons for the disallowance.

7.6 Closing of the Day's/Year's Transactions

7.6.1 The Finance Officer, at the end of the day should take up the register of cheques drawn along with the cheque book and verify that the number of the cheques is serially entered in the register and that cheques other than those accounted for in the register have not been removed. He should also initial the spare leaf of the cheque book/counterfoil of the next unused cheque (the first to be used on the next day). Turning back to the last initial will enable him to ascertain the number of cheque forms that have been actually used during the day. At the end of the financial year he should also intimate his F.O. regarding the total number of cheques issued on the last day, total amount thereof and the number and amount of the last cheque, under each category. This intimation should reach the Finance Officer.

7.6.2 The entries in the register of cheques delivered should be added up at the end of each day and the vouchers transmitted to the Accounts Section for detailed compilation, along with the second and third perforated carbon copies of the relevant day's page of the register.

7.6.3 On receipt of payment scrolls from the Bank regarding the cheques encashed, the corresponding cheque numbers should be ticked off in the Register of Cheques Delivered. A list of outstanding cheques should also be prepared in the A.R. Accounts Office every month from the un-ticked entries in the register of cheques delivered. The total amount of such outstanding cheques at the end of the month should be reconciled with the balance outstanding under the suspense head "F.O. Cheques".

Note:- *If any cheque appears to be outstanding for an unduly long period, necessary enquiries should be made regarding its non-encashment. If the same cannot be traced, the payment should be stopped and the charge representing it cancelled and revise suitably the entries in the accounts against it.*

7.6.4 The following particulars of the cheques outstanding/remaining un-encashed for more than three months should be noted in a separate register and pursued at once for tracing it.

- (i) Cheque number and date;
- (ii) Voucher number and date;
- (iii) Drawee's name;
- (iv) To whom delivered/dispatched;
- (v) Date of delivery/number and date of forwarding letter;
- (vi) Particulars of payment (HBA, GPF, Contingency, salary etc.); and
- (vi) Remarks, if any.

The cheques pending shall be referred to the concerned authority/person etc. for finding out whether the cheque has been got encashed and if so, they shall be asked to furnish the date of encashment along with other requisite particulars.

In cases, where the party/person concerned intimates non-receipt/loss of cheque the Finance Officer shall issue duplicate cheque after following the procedure laid down in para 7.3.

7.6.5 The "Supdt. Check Register" (**Form UAC 4/7**) will be maintained personally by the Finance Officer, showing the total daily issue and encashment of cheques and the balance of unpaid cheques at the end of each month. This should be compared with the total of the cheques outstanding as per the list of outstanding cheques, and the balance at the end of each month independently tallied with the amount outstanding under the suspense head "Finance Officer-Cheques".

7.7 Categories of Cheques and Their Use

7.7.1 NEGOTIABLE – *Also referred to as Category 'A' cheques*, these are to be used for payments on account of personal claims to gazetted officers, to contractors and suppliers and to public sector companies, corporations etc. Negotiable cheques will be drawn as payable to or order of the 'Payee'. While writing cheques of this category name of the payee should be followed by his bank account number and name of bank/branch. As a safeguard against fraudulent payment all non-salary cheques in excess of Rs. 500 and salary cheques in excess of Rs. 1000 should be crossed and marked 'Account Payee'. If in exceptional circumstances, a cheque in favour of a private person or a Government servant including pensioners is not crossed in this form at the request of the payee, payment will be made only to the payee or to a person holding letter of authority from the payee, on proper identification. In case of payment demanded through the messenger verification of the signature of the messenger is required to be carried out. For payment to the payee's banker in exceptional cases, this can be done on certifying that the amount has been placed to his credit. It should, however, be ensured that no payee makes it a practice to get uncrossed cheques in his favour as a matter of course.

7.7.2 It shall be permissible to pay the salaries and other payments by cheques/cash to University employees at their option. However for large payments like HBA, the payment shall be made by cheque even if the salary and other payments are made in cash.

7.7.3. In cases where the working of any bank accredited to a Department is affected by go-slow etc. and timely payment of salary and other payments is likely to be delayed, the officers and staff getting salary by cheques may be issued 'open' cheques instead of 'Account Payee' cheques even when the amount to be paid in case exceeds Rs. 1,000/-. For this purpose, the existing provisions contained in this sub-para, may be relaxed by the concerned Finance Officer with the approval of his Vice-Chancellor, subject to the condition that whenever such relaxation is granted, a report to that effect is immediately/furnished to the Pr. Chief Controller/Chief Controller/Controller of Accounts.

7.7.4 'Open' cheques will invariably be made over to the individual payees through the concerned Drawing and Disbursing Officers who would be responsible for obtaining their acknowledgement in the prescribed register having following columns (i) date (ii) name of the officer (iii) number of the cheque (iv) amount (v) bill number and date against which amount received and (vi) acknowledgement.

7.7.5 Where payment is made by Finance Officer, the University Employee will have the option to get the same credited directly to their bank account through ECS or other modes of e-payment, wherever such facilities are available, through the accredited bank. This will be on exercising this option in writing and authorizing their Drawing and Disbursing Officer to credit the salary/leave salary etc. in their bank account. The Finance Officer will advise directly to the bank branch under intimation to the D.D.Os, as per the procedure laid down for e-payments by the CGA, with a list of employees included in the cheque indicating accounts numbers, at least as many days in advance as required under the mode of e-payment used. This is to enable the bank to credit the amount to the respective accounts of the employees on due date. Clear cut instructions

should be issued to the bank so that the amount is neither credited to their account prior to the date on which payment is due, nor delayed.

7.7.6 Acquittance for payments made to University employees should be obtained in accordance with the provisions of University Rules and Regulation. However, where payment is made by direct credit to individual's bank account, acquittance will not be required. In such cases the acknowledgement of the bank about getting the advice will be sufficient.

7.8 Non-Transferable

Also referred to as Category 'B' cheques, these are meant for payment to the payee who is a University officer for disbursement of salaries etc. and payments pertaining to office establishment and office contingencies. These cheques will be drawn in favour of the Payee by his official designation and will contain the superscription 'Not Transferable' on the top and will be drawn as payable to the payee only and not 'to order'. These cheques are not negotiable and payments will be made only to the Payee or to his messenger holding a letter of authority on proper identification. In such cases of cheques drawn in favour of University officials, the specimen signatures of these officers will be supplied to the bank in advance and care will be taken by the bank to see that the signature given as discharge on the cheque agrees with the specimen signature on record.

7.9 Bank Drafts

7.9.1 Payment by bank drafts to outstation payees by F.O. is permissible in the following types of cases:

- (a) All cases where payment has to be made by bank drafts either under the provisions of any law, or other legal or contractual obligations;
- (b) Payments to semi-Government/private institutions/private companies/individuals, etc. not covered under (a) above and located at outstations may be made through crossed bank draft or direct credit to their bank account through the mode of e-payment as per the prescribed procedure.

7.10 Payment by Mail Transfer

7.10.1 In order to enable the Finance Officer to arrange remittance by Mail Transfer, the Drawing and Disbursing Officer will submit the bill with an endorsement that the payment may be arranged by Mail Transfer. He will also indicate the account number and name of the Branch Bank through which the payment is to be remitted. The Finance Officer will intimate the particulars of cheque number and date to enable the Drawing and Disbursing Officer to complete his records and watch the acknowledgement from the grantee institution.

7.10.2 This facility will be available only for Autonomous Bodies/Public Sector Undertakings and Grantee Institutions for payment of grant-in-aid and will not be applicable for suppliers and other private parties.

7.10.3 In addition to mail transfers, electronic modes of payments available with the banks may also be utilized to the extent possible in accordance with the prescribed procedures.

7.11 Payment By Order:-

In case payment by order is required to be authorized by the paying authorities the F.O. of the University shall draw the pay order to transfer the funds from collection Account of the University to other University Account for utilization and requirement of the University.

CHAPTER

8

DRAWING AND DISBURSING OFFICER

8.1 Responsibility of Drawing & Disbursing Officer

8.1.1 A Drawing and Disbursing Officer (hereinafter indicated as D. & D.O.) shall be responsible for:

- (i) Timely preparation of bills and payment of claims in accordance with the procedure prescribed in these Rules.
- (ii) Custody and proper accounting of all cash and cheques which he is required to handle.
- (iii) Arrangements for timely realization of all income with which he is concerned.

8.2 Responsibility of Employees Handling Money

Every University employee is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect. The private cash or accounts of the employees should not be mixed up with the University Cash. The D. & D.O. shall ensure that only those employees handle money who have been so authorised.

8.3 Cash Book

All monetary transactions shall be entered in the Cash Book (**Form UAC 3/3**) as soon as they occur and attested by the D. & D.O. or, under his overall responsibility, by an employee, not below the rank of a Superintendent to whom this power has been delegated under the authority of a University Officer. The pages of the Cash Book shall be machine numbered.

8.4 Fetching or Carrying Money

The employment of messengers to fetch or carry money should be discouraged. When it is absolutely necessary to employ such an official for this purpose, a man of some length of service and proved trust worthiness should only be selected and in all cases when the amount to be handled is large, one or more employees should be sent to accompany the messenger.

8.5 Acknowledgement of Money

Acknowledgement shall be prepared in **Form UAC 3/1** by carbon process from bound book, bearing book and page numbers (in duplicate) by machine. The original shall be given to the payer and the carbon copy shall be retained in the bound books for future reference.

8.6 Treatment of Cheques in Favour of D. & D.O.

When a cheque in favour of the D. & D.O. is received it should at once be entered as a receipt in the Cash Book in the appropriate column. The entry must not be delayed until money has been received after the encashment of the cheque at the Bank.

8.7 Manner of Entries in the Cash Book

Sufficient details should be given in the Cash Book in the column 'particulars to identify the nature of the transaction. In the column for "Classification" in the Cash Book shall be entered in the name of the Scheme to which the transaction pertains.

8.8 Vouchers to be Preserved

When money is paid to a person to whom it is to be paid, or deposited into the Bank, the D. & D.O. shall keep a careful record of the vouchers and acknowledgements of the payees and of the Bank pay-in-slip.

8.9 Daily Closing of Cash Book

The Cash-book in **Form UAC 3/3** shall be closed regularly at the end of the day and completely checked. The D. & D.O. shall verify the totaling of the Cash-Book or have this done by some responsible subordinate other than the writer of the Cash-Book and initial it as correct.

8.10 Verification of Monthly Balance

At the end of each month, the D. & D.O. or the employee to whom functions in regard to Cash-Book have been delegated under Rule 8.3, should verify the cash balance in the Cash-Book and sign a dated certificate to this effect. If, however, the D. & D.O. is absent from Headquarters at the end of the month, he may delegate the duty of verifying the cash balance to a responsible University employee under him. However surprise checks of the cash in hand also need to be exercised and dated certificate recorded as above.

8.11 Preparation and Disposal of Cheques

8.11.1 (a) Whenever a bill for the drawal of money is prepared and signed by the D. & D.O., it shall be got pre-audited from the Joint Director, Local Audit and passed on to the Finance Officer for the issue of one or more cheques, as the case may

require. The bill shall indicate the person or persons in whose favour the cheques are required to be drawn. On receipt of the cheque (s) from the Finance Officer's Office, immediate arrangements should be made to deliver the cheques to the person (s) concerned or where the cheques have been drawn in favour of the D. & D.O., these shall be immediately entered on the receipt side of the Cash-Book. In order to watch the receipt of cheques from the Finance Officer's Office in favour of D. & D.O. and the disposal of such cheques, including receipt of payee's acknowledgements, a Register of Receipt and Disposal of cheques in **Form UAC 5/1** shall be kept in the Office of the D. & D.O. This Register should be put up monthly to the D. & D.O. who shall satisfy himself that there are no unnecessary delays.

- (b) A cheque remains current for six months from the date of its issue. The cheque which becomes time barred will be declared as such by the Finance Officer under intimation to the Department concerned. The expenditure already booked on account of such cheque will be treated as deduct entry if no fresh cheque is required in lieu of such cancelled cheque by the Department and its amount will be shown on the debit side of the General Abstract in the Bank Ledger. In case a fresh cheque is required to be issued, the original booking of the expenditure will stand and a fresh cheque in lieu thereof will be issued by the Finance Officer giving cross references on both the cheques when there is adequate justification for re-issue of the same. The amount of such cheque will be added in the totals of other cheques of that month in the Ledger. The original cheque, if available, will be got destroyed from the Joint Director, Local Audit. No fresh/duplicate bills will be required to be prepared/got audited in such cases.

Note: *No fresh cheque would, however, be issued without prior approval of the Finance Officer, if the old cheque declared time barred/cancelled was issued three years ago or more than that.*

8.12 Classification of Income and Expenditure

8.12.1 From the particulars recorded in the Cash Book (**Form UAC 3/3**), Register of Receipt and Disposal of Cheques (**Form UAC 5/1**) office copies of bills and any advices of Book Transfers carried out by the Finance Officer, the D. & D.O. shall prepare the following statements at the end of the month:

- (i) Schemewise classified statement of income in **Form UAC 3/6**.
- (ii) Classified abstracts of expenditure in **Form AU 3/8**. Below the monthly totals in the classified abstracts, shall be recorded, progressive totals of expenditure at the end of the last month, progressive totals to date and the budget allotment left for the expenditure during the remaining part of the year.

Note: The classified abstracts of expenditure prepared by the Departments should be compared with the Classified Abstracts of Expenditure maintained in the Finance Officer's Office to see that there are no discrepancies or misclassifications.

Assistants/dealing officials of the Departments/Offices shall prepare the Classified Abstracts of expenditure in respect of each Scheme and bring the same to the office of the Finance Officer for reconciliation between 15th and 20th of the succeeding month. After these are reconciled with the corresponding Classified Abstracts of Expenditure in the Central Accounts maintained in the Finance Officer's Office, the classification Assistant of the Finance Officer's Office shall sign the classified Abstract of Expenditure of the Deptt./Office and like-wise, the representative of the Deptt./Office should sign the Classified Abstract of Expenditure maintained in the Finance Officer's Office.

In so far as joint Schemes controlled by Deans/Director of Extension Education/ Director of Research and Chief Engineer etc. are concerned, such expenditure statements shall be prepared and reconciled by the Controlling Officers in respect of these Schemes as a whole.

8.13 Clearance of Advances

- 8.13.1** (a) In the case of bills for temporary and permanent advances, the D. & D.O. shall maintain a Register of Clearance of Advances in **Form UAC 5/2**. Every such bill shall be entered in the Register at the time of its submission for pre-audit.
- (b) When an advance is adjusted by production of account supported by sub-vouchers and/or by refund of unspent balance, the entries in the relevant columns of the Register shall be completed.
- (c) The unspent balance refunded shall not be treated as income of the Scheme concerned if it is refunded during the same financial year.
- (d) At the end of each quarter, the D. & D.O. shall send a statement of amounts representing refunds of advances classified as income of various Schemes to the Finance Officer and request him to adjust the same by transfer entry, reducing both the income and expenditure of the Scheme concerned.
- (e) A portion of the Register of Clearance of Advances (**Form UAC 5/2**) shall be set apart to watch recoveries of advances of salary, including advances for scooters, cycles, wheat, marriages, travelling allowance, Provident Fund etc.
- (f) At the close of the year, the Register (**Form UAC 5/2**) shall be closed and balances carried forward in the Register for the next year. The D. & D.O. shall record a certificate to that effect.
- (g) In order to record the various miscellaneous demands and recoveries due from officials/Departments and other agencies and also to watch the collection of such dues, a Register in **Form UAC 5/3** shall be maintained by every D. & D.O. The demand for recovery on account of leave salary, Contributory Provident Fund and Death-cum-Retirement Gratuity Contributions in respect of each University teacher/employee, sent on deputation or foreign service is also to be raised on a

separate page in this Register. The Register will be closed at the end of each year and balances carried forward to the next year.

8.14 Embezzlements

Whenever a DDO or Chairpersons or office comes across a case of actual or suspected embezzlement, defalcation or fraud, he shall forthwith investigate the matter and send a report to the Finance Officer and the University Officer concerned. The University Officer concerned would immediately forward the same with his comments/recommendations to the Finance Officer, who shall forward it to the Vice-chancellor with such observations as may be necessary. If the report cannot be submitted within two days, an interim report shall be sent immediately. The Finance Officer may, if necessary, conduct a further investigation and bring the facts to the notice of the Joint Director, Local Audit. However, in cases of theft, D. & D.O. or Chairpersons or Officer concerned will immediately inform the Chief Security Officer who will forthwith investigate the matter and send a report to the Vice-Chancellor within two days besides, if necessary, lodging FIR with the police.

8.15 Security Deposits

- 8.15.1** (a) Where an employee is required to furnish a security, the D. & D.O. shall see that this has been done and accounted for in a Register of Security Deposits in **Form UAC 5/4**. Such securities shall, if in cash, be in the form of pledged securities, fixed deposits or Saving Bank Accounts. If an employee has been allowed to pay the security in instalments, the D. & D.O. shall check up the Saving Bank Account Pass Book every month to ensure that the instalments are regularly deposited.
- (b) In all such cases, the employee shall have to furnish a Security Bond on a non-judicial stamp of requisite value in Form to be prescribed in consultation with the Legal Advisor of the University.
- (c) All pledged securities, fixed deposits or Bank Pass Books shall remain in the custody of the office cashier and all Security Bonds in the custody of the D. & D.O.

CHAPTER

9

SALARIES AND ALLOWANCES

9.1 Categories of Employees

9.1.1 In this Chapter:

- (i) “Gazetted employee” means an employee working in the timescale of Superintendents & above and a teacher in Class-II or above.
- (ii) “Non-gazetted employee” includes all other employees of the University except daily paid labours.
- (iii) “Daily-paid-labourer” includes establishment paid on daily attendance rolls and part time workers even though they may be paid on monthly rates.

9.2 Service Books to be Kept

- 9.2.1** (a) For each gazetted and non-gazetted employee, there shall be a Service Book in **Form UAC 6/1**. The Service Book shall be started immediately after first appointment and in any case before the first increment is drawn. The Service Book of an employee must be kept in the custody of the Officer of Estt. Branch concerned or a responsible subordinate nominated by him and transferred with the employee from one D & D.O. to another but should not be made over to the employee nor should it be given to him when proceeding on leave. It should not also be returned to the employee on retirement, resignation or discharge from service.

A Certified copy of the service book may be supplied to the University employee who asks for it on quitting University service by retirement, discharge or resignation. The expenses incurred on the photo copy of the service book shall be born by the official concerned.

- (b) The date of birth recorded in the Service-Book of an employee shall be verified by the D. & D.O. from relevant University Certificate or in the case of an employee who has not passed any examination of an Indian or Foreign University, from his School Leaving Certificate provided that in the case of an altogether illiterate employee, any other reasonable evidence (to be specified) may be depended upon.

9.3 Posting of Entries in Service Book

- 9.3.1** (a) Every step in an employee's official life must be recorded in the Service Book and each entry attested by the D. & D.O. or Gazetted employee authorized by him in this behalf. However, the cases of D & D.O. shall be referred to the Controlling Officers for scrutiny and attestation of such entries in their Service Books by them or Admn-cum-Accounts Officer & his office if authorized by them. Cases of Controlling Officers shall be referred to Finance Officer for scrutiny and attestation of such entries in their Service Book by the Account's Officer authorized by the Finance Officer.
- (b) The Service Book is a contemporary record in minute details of an employee's official career. Every period of suspension from employment and other interruption in service should be noted with full details of duration by entry written across the page and attested by the D & D.O. or Gazetted employee authorized in this behalf.
- (c) Personal certificates of character must not be entered in the Service Book; but if an employee is reduced to a lower post, the cause of the reduction should always briefly be stated thus: "reduction for inefficiency", "reduction owing to revision of establishment", etc.
- (d) The D & D.O. should permit an employee to examine his Service-Book should he at any time desire to do so.
- (e) If any conditions are attached to the appointment, these should be entered on a separate page in half margin leaving the other half margin for indicating compliance of those conditions in due course.
- (f) When an employee proceeds on leave, suitable entries of leave showing the nature of leave should be made in the prescribed columns and entries in the leave account completed.
- Note:** *HOD or Controlling Officer as the case may be, is required to record a certificate in the Service Book of the employee after every three years during the month of April and at the time of transfer to another Deptt. That all kinds of leave availed by employee during his stay in that Department upto that date, have been duly recorded in the Service Book and accounted for in the leave account maintained therein.*
- (g) In case of an employee, if there is a broken period of revision of pay on grounds other than the grant of annual or biennial increments, the D & D.O. shall show the revised fixation of pay to the Finance Officer before attesting the entry in the Service Book.

Note: *Orders for appointments, grant of leave etc. should be endorsed to Finance Officer only in regard to Class-I teachers and Grade A employees. In respect of other categories, these may be sent only where some action is required to be*

taken by the Finance Officer's Office which should be clearly indicated. Whenever any entry made in the Service Book is to be attested, the file and the Service-Book shall be sent to the Finance Officer's Office for scrutiny and necessary attestation. The Finance Officer shall not keep any Register for this purpose and the entries in the Service Book shall be sufficient for modification of entries in the Establishment Check Register (Form UAC 6/4).

9.4 Preparation of Pay Bills

9.4.1 (a) The pay bills shall be prepared in **Form UAC 6/2** and signed by the Supdt. or any other officer authorized by the competent authority.

(b) The pay bills shall be prepared on **Form UAC 6/2** for all categories of employees. There will be two categories of employees for the purpose of this Rule viz. Employees whose pay is to be disbursed by crediting to their Bank Accounts with SBI,.....and the employee whose pay is to be disbursed to them in cash. Separate scheme-wise pay bills will be prepared for each category. The pay bills of the first category of employees will be supported with scrolls to be prepared in **Form UAC 6/2** (a) and in quadruplicate. Three copies of the scroll alongwith the pre-audited pay bill will be sent to Finance Officer's Office by the fixed date while fourth copy will remain with the office as office copy of the pay bill. For all pay bills supported with Bank scrolls received upto fixed date(s), the Finance Officer will issue a single cheque in favour of SBI,.....for crediting the Bank Accounts of the employees by the amounts shown against each account in the enclosed Bank scrolls in duplicate. One copy of each of the scrolls will be returned by the Bank to Finance Officer's office duly certified there on that the accounts of the employees have been credited onby the amounts of their pay as indicated in the scrolls. The certified copy of the scroll will be delivered to the concerned D & D.O. for record in his office which will serve as APR. A declaration in the following form shall however, be taken by the D & D.O. from the employee and kept for reference when need be.

"I hereby state that my salary may in future be deposited in my S.B. Account No.....with SBI,and the acknowledgement of the Bank of the scroll may be deemed as my receipt".

Further, bills of pay-arrears of all employees shall be paid in cash. Likewise bills relating to payment of salary on the occasions of removal, dismissal, resignation and transfer out ofshall be made in cash and the bills prepared accordingly.

(c) The wages bills of daily-paid labourers shall be prepared on a Daily Attendance Roll of Labour in **Form UAC 6/3** by the employee under whom such establishment directly works and shall be passed on to the Disbursing Officer for necessary action. Such bills are usually paid from the allotment of contingencies and drawn on contingent bills in **Form UAC 7/4**.

9.5 Establishment Check Register

- 9.5.1** (a) In order to facilitate the check of establishment bills and to ensure that no charge is paid twice, an Establishment Check Register in **Form UAC 6/4** shall be maintained. The whole of the gazetted and non-gazetted establishment with which a D & D.O. is concerned shall be recorded therein. Every fresh appointment, abolition or appointment or revision of establishment shall be entered as soon as made and the authority clearly indicated. Each entry shall be attested by the D & D.O. or a gazetted employee authorized in this behalf.
- (b) Separate space in the Establishment Check Register shall be set apart for each employee. For each section of the Establishment for which a separate bill is prepared, a separate page or set of pages shall be allotted.
- (c) In the case of temporary establishment or appointments for a fixed term, the period for which the appointments are tenable, shall be distinctly specified and to prevent inadvertent admission of the claim beyond that period, a red ink horizontal line shall be placed in the cages of the months in which the appointments are to end.
- (d) When the pay of an employee is increased on account of grant of an increment or allowance or due to revision of scale, the new pay shall be entered in the column "Subsequent changes, with date, if any," on the left of the Establishment Check Register **Form UAC 6/4**.

9.6 Preparation of Pay Bills

- 9.6.1** (a) Separate salary bills in **Form UAC 6/2** shall be prepared schemewise relating to the establishment under the D & D.O. for the employees whose salary is to be deposited in their bank accounts and for those who are to be paid in cash through D & D.O. The number of sanctioned posts in each scale shall be entered in red ink across the bills followed by full details or names of the incumbents of those posts, the pay and leave salary being shown separately. Held over amounts shall be entered in the appropriate columns 3,4,5 or 6 in red ink and ignored in totaling. In the remarks column should be recorded all unusual permanent events such as death, retirement, permanent transfer, first appointment etc. The names of employees holding permanent posts shall as far as possible be entered in order of seniority and in case they happen to be on leave or officiating in a higher post, the names of the substitutes engaged, if any, shall be shown immediately below their names.
- (b) Except in the case of employees who have been dismissed or transferred or have resigned, the pay of an employee shall not be drawn before the first working day of the month following that in respect of which the pay has been earned. However, the Finance Officer may direct the payment of the salaries even before the first of the following month as and when the State Govt. takes the decision to this effect for its own employees.

- (c) A Register shall be maintained in **Form UAC 7/5** (a) in each Department/College wherein entry of every spell of leave will be made and attested by the D & D.O. at the time of signing the office orders of leave. At the end of each month but before the drawl of salary, it will be ensured by the D & D.O. that all the leave entries made in the Register have been duly recorded in the Service Book of the official.

An absentee statement in **Form UAC 7/5** shall be attached to each establishment bill in which there is a case of leave, suspension or deputation and the officiating arrangement made if any, shown therein. The absentee statement shall be signed by the D & D.O. or the gazetted employee signing the pay bill.

- (d) Arrear pay shall not be drawn on monthly establishment bills but on separate bills in which reference shall be given to the bill(s) from which the charge was omitted or withheld or in which it was refunded by deduction or to any special orders, granting new allowances or additions to pay.

9.7 Checking of Establishment Bills

- 9.7.1** (a) When an establishment bill has been prepared by the bill clerk, it shall be checked by another employee nominated by the D & D.O., particular attention being given to the absentee statement in **Form UAC 7/5** so that no inadmissible charge may be included in consequence of any absence or leave etc.

- (b) From the bill thus checked, the Establishment Check Register in **Form UAC 6/4** shall be posted showing the amounts drawn in ordinary ink and the amounts withheld in red ink in the appropriate monthly cage of the Establishment Check Register. The D & D.O. or gazetted employee authorized in this behalf shall satisfy himself as to the accuracy of the entries, initial the entries in the monthly cage of the Establishment Check Register and sign the bill.

- (c) The establishment bill alongwith Establishment Check Register shall then be forwarded to the Finance Officer for internal audit. After the internal-audit enforcement has been obtained, the bill shall be passed on to the A.R.(Accounts) for issue of cheques.

- (d) Pay orders recorded by Internal Audit shall be valid for 10 days only except in the case of redrawal bills the pay orders of which shall be valid for 20 days for issue of cheques and shall require revalidation from respective authority thereafter.

9.8 Investigation of Arrear Claim

- 9.8.1** When an arrear claim is more than a year old, it shall not be investigated and entertained without the prior sanction of the Finance Officer.

- (a) Pay and allowances can be drawn for the day of a person's death; the hour at which death takes place has no effect on the claim.

- (b) Arrears of pay and allowances, payments relating to encashment of earned leave and gratuity claimed on behalf of a deceased employee, in the event of University employee expiring before receiving these payments, may be paid to the nominee specified by him for the purpose of Contributory Provident Fund/ General Provident Fund without the production of usual legal authority.

9.9 Last Pay Certificate

When an employee is transferred from the jurisdiction of one D & D.O. to another, a Last Pay Certificate in **Form UAC 6/6** shall be prepared and got countersigned from the Joint Director, Local Audit. It will then be forwarded to the new D & D.O. alongwith his Service Book and personal file after adjusting the outstanding advances if any, in Form 4/2 on the basis of entries made in the Last Pay Certificate.

9.10 Redrawal of Deductions

9.10.1 (a) As pay bills are checked in the Office of the D & D.O. entries of deductions made in such bills which are to be redrawn, shall be made in bills on prescribed Forms which shall (at convenient or prescribed intervals) be totaled, signed by the D & D.O. and sent for pre-audit to the Finance Officer/Joint Director, Local Audit as the case may be.

- (b) The deductions on account of Income Tax, Employees Welfare Fund, C.T.D., Electricity Charges, Community Centre/Faculty Club membership, Life Insurance, attachments by Courts etc. shall be drawn in Redrawal Bill in **Form UAC 6/7**. The deductions on account of Contributory Provident Fund shall, however, be redrawn on the special Bill Form prescribed in these Rules. Separate cheque in respect of the entire amount of the deductions for Campus Community Centre/Faculty Club shall be drawn by the Comptroller every month and sent to the Campus Community Centre/Faculty Club, as the case may be.

Single voucher may be prepared for deductions made from pay bill (through bank) and pay bills (to be paid in cash) instead of two separate vouchers on account of deductions made for CPF/GPF/EWF, Faculty Club, Community Centre, Income Tax, C.T.D., Electricity Charges, LIC etc. However, scheme-wise separate vouchers of pay bills for bank and cash payments shall continue to be prepared. Only the redrawal vouchers on account of deductions shall be clubbed in a single voucher to reduce the number of vouchers. However, the totals of both categories of deductions shall be worked out separately and, combined total will also be worked out for affixing one payment order by the Audit.

- (c) Cheques in such cases shall not as far as possible be drawn in favour of the D & D.O. but in favour of the Officers to whom payments are to be actually made. The D & D.O. shall note these cheque Nos. on the office copies of the bills from which deductions were made.

9.11 Form of TA Bills

All Travelling Allowance Bills whether for Gazetted or Non-Gazetted Staff, Experts/Examiners as also for members of BOM/Finance Committee etc. shall be preferred in **Form UAC 6/8** and passed by the Controlling Officer before submission for pre-audit through the D & D.O. Cheques for payment of TA bills of Gazetted and Non-Gazetted staff shall be issued in favour of D & D.O. who shall arrange payment to the concerned employees.

9.12 TA Check Register

A Travelling Allowance Check Register in **Form UAC 6/11** shall be maintained by each D & D.O. in which separate pages shall be set apart for employees who have to be on tour very often. In other cases, the same page can be used for each section of establishment or category of persons.

9.13 Reimbursement of Medical Charges

9.13.1 (a) When under the Rules, an employee is entitled to claim reimbursement of medical charges incurred by him on his own treatment or that of his family members, he shall submit a claim in **Form UAC 6/12**, with the prescribed certificate signed by the Chief/Senior Medical Officer of the University to the D & D.O. concerned.

(b) On receipt of the claim, the D & D.O. shall have the following checks in his office and sanction of the competent authority as the circumstances may require:

(c) When the claim for reimbursement has been sanctioned, the D & D.O. shall prepare a reimbursement bill in **Form UAC 6/13**. The D & D.O. shall have an entry made in Medical Reimbursement Check Register [**Form UAC 6/4 (a)**], initial it and forward the bill for pre-audit to the A.R./D.R. Internal Audit or Joint Director, Local Audit as the case may be.

Note: *In case of treatment taken from a Govt. Hospital/Medical College of Haryana Govt. functioning at the Headquarters of the employee at Stations other than....., the certificate given by the Medical Officer of the Hospital/Medical College will suffice.*

9.14 Honoraria and Overtime Allowance

Claims for honoraria or overtime allowance shall be prepared in bill **Form UAC 6/2**. Entries of such payments shall be made in the office of the D & D.O. in the monthly payment cages of the Establishment Check Register (**Form UAC 6/4**) with brief indication of the nature, which shall be initiated by the D & D.O. or gazetted employee empowered in this behalf before sending the bills to the A.R. /D.R. Internal Audit or Joint Director, Local Audit as the case may be.

9.15 Disbursement of Dues

- 9.15.1** (a) A claim other than Pay and TA payable to a gazetted officer shall be drawn in his name unless he is on duty at a Station where there is no Bank with which the university is in account, in such case the cheque shall be drawn in favour of the D & D.O. who shall arrange remittance of the money through a Bank draft or money-order at the expense of the University.
- (b) If an employee (other than Class-IV) on leave desires payment of his dues at a station other than his normal Headquarters, the amount shall be remitted at his expense. In case of Class-IV employees, leave salary and other dues can be remitted to them by the D & D.O. concerned by Money Order at University expense.
- (c) An employee may make arrangements with an agent to draw his leave salary or pay (if on vacation duty or out of India) by granting him a power of attorney to enable him to do so, the agent in turn giving the University a bond of indemnity of security against any loss in case of over-payment. However, in the case of such employees in whose cases, the salary is disbursed through the Bank, the salary would be continued to be drawn regularly and deposited in the Bank account concerned, as usual.

Note: 1. *The power of attorney shall be kept by the D & D.O. in his custody.*

Note: 2. *The form of indemnity bond (which must be stamped) prescribed for use by Banks or firm authorized to draw the pay and leave salary of employee is given below for guidance:-*

In consideration of our/their being permitted to draw the pay_____/Leave salary ofduring his absence from the State.....We (here inset the name of Bank).....hereby engage to refund to the University on demand, any over payment that may be made to us/them as his Agents/Agent.

- 9.15.2** (a) In the case of salaries (where payment is not made through Bank) and travelling allowances of employees, on receipt of cheques from the Comptroller, the D & D.O. shall, without avoidable delay, encash the same, disburse the amounts to the employees concerned, obtain their acknowledgements (stamped if necessary), on the office copies of the bills and make corresponding entries in the Cash-Book in **Form UAC 3/3**. Where an amount is remitted by money-order, a remark to the effect shall be recorded in the office copy of the bills and the money order acknowledgements (and the money order commission receipt if necessary) pasted therein in due course.
- (b) In the case of large establishments consisting of several sections, instead of obtaining acknowledgements on the office copies of establishment bills, a D & D.O. may prepare separate Acquittance Rolls in **Form UAC 6/14** for different sections and after tallying the totals with the bill, make disbursement through

responsible employees obtaining acknowledgements on the Acquittance Rolls in **Form UAC 6/14**.

- (c) Towards the close of the month, the D & D.O. shall review the position of undisbursed amounts and in case these are not likely to be disbursed in the near future, refund the amount by short drawal from the establishment or travelling allowance bills under preparation:

Provided that no undisbursed amount shall be retained for more than three months.

- (d) Undisbursed amounts shall not be utilized by the D & D.O. for making payments of claims which have not been presented to the Finance Officer/Joint Director, Local Audit as the case may be or which have been sent to the Finance Officer/Joint Director, Local Audit as the case may be for pre-audit or to the Finance Officer/A.O. for issue of cheques. The D & D.O. is also not at liberty to readjust the pay of employees by giving one employee more and another employee less than the amount included in the Bill.

CHAPTER

10

CONTINGENCIES

10.1 Definition of Contingencies

10.1.1 Contingencies shall include :

- (a) “Recurring contingencies” viz.
 - (i) Contract contingencies i.e. expenditure required for the maintenance of an office as an office, the annual expenditure which can be governed with reasonable accuracy, and
 - (ii) Supplies and services i.e. expenditure in connection with the special activities of the Department or Scheme including variable labour, purchase of consumable Stores other than expenditure classified as non-recurring expenditure.
- (b) “Non-recurring expenditure” i.e. expenditure required for the setting up of an office, laboratory, farm, etc. and for its periodic expansion and improvement.

Note: *No expenditure on works, pay of any kind and additions to pay may be classified as contingencies.*

10.2 Drawl of Money for Contingencies

Subject to the sanction of the competent authority incurring expenditure and to the provisions of these Rules, a D & D.O. or gazetted employee as defined in Chapter 4, authorized by him in this behalf, may draw money for contingent expenditure within the amount allotted to him in the Budget Estimates or otherwise, unless there is something novel, doubtful or irregular in the character of expenditure.

Note: *The delegation will not relieve the D & D.O. of the responsibility of seeing that the grants placed at his disposal are disbursed in a proper manner and under due authority.*

10.3 Principles of Financial Propriety

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

- (i) Every employee is expected to exercise the same vigilance in respect of expenditure incurred from the University Account or other Funds controlled by the University as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (ii) The expenditure should not be prima-facie more than the occasion demands.
- (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (iv) Money should not be utilized for the benefit of a particular person or section of the community unless (i) the amount of expenditure involved is insignificant or (ii) a claim for the amount could be enforced in a court of law (iii) the expenditure is in pursuance of a recognized policy or custom.
- (v) No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction.
- (vi) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not, on the whole, a source of profit to the recipients.

10.4 Additional Guiding Principles

10.4.1 A D & D.O., while preparing a bill, should also see:

- (a) that special or general sanction of the competent authority exists.
- (b) that necessary funds to cover the charge exist, and that expenditure in anticipation of funds is incurred only in authorized cases.
- (c) that all charges incurred are drawn and paid at once, that money indisputably payable should not as far as possible be left unpaid and that all inevitable payments are ascertained and liquidated at the earliest date.
- (d) that money actually paid is in no circumstances kept out of account a day longer than is absolutely necessary.
- (e) that no money is withdrawn unless it is required for immediate disbursement or has already been paid out of the permanent advance:

10.5 Contingent Register to be maintained

10.5.1 (a) D & D.O. shall maintain a Contingent Register in **Form UAC 7/1**.

- (b) The Standard Objects of Expenditure shall be noted in the columns of the Contingent Register alongwith provision made which will be entered in red ink.

10.6 Posting of Contingent Register

As soon as each payment is made, entries must be made in the Contingent Register. The date of payment, the name of the payee, the number of sub-vouchers, its classification and the amount may be entered in the proper columns.

10.7 Payment out of Permanent Advance

10.7.1 (a) A D & D.O. may keep with him, if necessary, a suitable permanent advance.

(b) When payment is to be made from a permanent advance, a payment order shall be made by him on the sub-voucher relating to the charge by means of rubber stamp in **Form UAC 7/2**, the amount of the payment and the classification of the charge being inserted in ink.

(c) When a payment order has been made, the amount of the charge shall be paid to the payee whose receipt shall at once be taken. The sub-voucher shall then be stamped with a rubber stamp in **Form UAC 7/3** and details of the expenditure noted in the Cash Book (**Form UAC 3/3**) and the Contingent Register **Form UAC 7/1**.

10.8. Recoupment of Permanent Advance

When the balance of permanent advance is running low and in any case, on the last working day of the month, the permanent advance column of the Cash Book in **Form UAC 3/3** be totaled up and the totals posted in Contingent Register (**Form UAC 7/1**) and a bill prepared in **Form UAC 7/4**, duly classified with reference to the Scheme concerned. This bill supported by relevant sub-vouchers would be laid down before the D & D.O., who after comparing the entries in the bill, with the Cash Book (**Form UAC 3/3**) and verifying the classification, shall sign the bill, which shall then be forwarded for pre-audit. On receipt of a cheque in payment of the bill, the number and date of the cheque shall be noted against the amount.

10.9 Procedure in case of Permanent Advance held by Employees who are not D & D.O.

When a permanent advance is given to an employee who is not declared as a D.& D.O., he shall also maintain Contingent Register in **Form UAC 7/1** in accordance with the Rules prescribed in this Chapter, but it will not be necessary for him to keep a Cash book in **Form UAC 3/3**. When the permanent advance is to be recouped, entries shall be totaled and a bill in **Form UAC 7/4** shall be prepared and forwarded to the D.& D.O. concerned who will incorporate the totals of the Contingent Abstract in his Contingent Register (**Form UAC 7/1**), sign the bill and forward it for pre-audit.

10.10 Direct Payment to Suppliers etc.

When money is to be withdrawn for direct payment to a supplier or a person who has incurred expenditure or who is to incur expenditure, entries shall be appropriately made in the Contingent Register (**Form UAC 7/1**), bill prepared and got pre-audited in the same manner as a bill for recoupment of permanent advance. Before making such entries in the Contingent Register, the expenditure incurred out of the permanent advance shall be totaled and carried forward if the recoupment of the permanent advance is pre-mature. The cheques issued in favour of suppliers etc. shall be crossed.

10.11 Expenditure by Book Transfer

If any expenditure is debited to the allotment placed at the disposal of a D. & D.O. by the Finance Officer by means of book transfer, necessary entries shall be made in the relevant columns of the Contingent Register in red ink giving reference to the transfer entry order.

10.12 Purchase through a Centralised Agency

10.12.1 (a) As a partial exception to the procedure laid down in this Chapter, if purchases are made by a Centralised Agency of the University for the use of more than one D. & D.O. and debits are to be passed on to those D. & D.Os, it shall not be necessary for the D & D.O. of the Centralised Agency to note the allotment in the Contingent Register, the Contingent Register shall, nevertheless, be maintained.

(b) When purchases are made by a Centralized Agency of the University for the exclusive use of D. & D.O., the bills and sub-vouchers after proper authentication shall be passed on to the D. & D.O. concerned for direct payment to the suppliers observing the formalities prescribed in this chapter.

(c) In case of purchases made for the use of more than one D. & D.O., the expenditure incurred by the Centralised Agency of the University shall be classified according to its nature under "Joint Director (S & P) Suspense Purchases" which shall be cleared in accordance with the procedure laid down in these Rules.

10.13 Drawl of Temporary Advance and Adjustment

In case a temporary advance is drawn for a specified purpose under the orders of the competent authority, an entry shall also be made in the Register of Clearance of Advances in **Form UAC 5/2**. It will be the duty of the D. & D.O. to ensure that account is rendered as early as possible and unspent balance, if any, refunded immediately after the occasion/finalization of the purchase etc. for which the temporary advance was drawn. The adjustment account shall be got audited from the Internal Audit/Joint Director, Local Audit as the case may be. All advances should be got adjusted within a month of its drawl.

10.14 Stock Entries to be made

In all cases where consumable, perishable or durable articles are purchased, entries in appropriate Stock, Property or Instrument Registers, as prescribed in these Rules, shall be made before the payment is made or an advance is adjusted or recouped. Transfer of articles from one Office to another shall be done through a delivery challan in **Form UAC 7/7**. The delivery challan will be prepared in triplicate by the Officer transferring the articles. One copy of the delivery challan will be retained in the Office transferring the articles and acknowledgement of the person receiving the articles will be obtained on the spot. Two copies of this challan alongwith articles will be sent to the Officer to whom the articles are being transferred. The Officer to whom the articles are transferred will acknowledge the same and return the original copy of the delivery challan to the Officer transferring the articles, after showing Stock entries to the Audit, within a month positively.

10.15 Control over Recurring Payments

In case of recurring charges paid out of contingencies e.g. rents of hired buildings, electricity bills, continuing variable labour etc., the payments shall be recorded in a section of the Establishment Check Register (**Form UAC 6/4**) as a precaution against admission of duplicate claims.

10.16 Register of Permanent Advances, Revolving Funds & Permanent Securities

10.16.1 (a) All permanent advances and Revolving Funds given to the University Departments/Offices and permanent securities deposited with the State Electricity Board or other Agencies, except temporary securities for temporary connections which are to be drawn on temporary advance bills and entries recorded in Temporary Advance Register, shall be accounted for in a Register of Permanent Advances, Revolving Funds and permanent Securities in **Form UAC 7/5** to be maintained by the Finance Officer. When a D. & D.O has to draw a permanent advance, keep a Revolving Fund or deposit permanent security under proper sanction, he shall process the bill hike other contingent bills, but before putting up the bill for pre-audit, he shall cause an entry to be made in the Register of Permanent Securities **Form UAC 7/5** maintained by the Finance Officer. On 1st April each year, all D. & D.Os. shall send to the Finance Officer a list of the permanent advances/Revolving Funds and Permanent Securities accountable by them.

(b) A separate Register will, however, also be maintained by the individual Department concerned in **Form UAC 7/5 (A)** so as to keep the record of permanent advances/Revolving Funds and permanent securities as also to watch the recoveries of interest on the permanent securities, as may be admissible and refund of the securities on maturity thereof.

Before putting up the bill for such permanent advances/Revolving Funds/permanent securities for pre-audit, an entry to this effect will also be made by the Drawing and Disbursing Officer in this Register.

10.17 Temporary Security

10.17.1 (a) Definition :

Temporary Security which includes earnest money also, means some token amount got deposited from the persons/parties, who enter into contract/agreement/auctions /bids/tenders and other business transactions with the University in one form or the other, for execution of work/supply or purchase of materials etc. as a safeguard/guarantee towards the discharge of their commitments.

Mode and Manner of Deposit

- (b) All the details of such security/earnest money deposits other than those pertaining to the Engineering Unit, on their receipt in the shape of Cash/Bank Draft (but not cheques), Deposit at Call Receipts of Scheduled Banks, National Defence Certificates, Defence Certificates, National Savings Certificates and Post Office Saving Bank Pass Books duly hypothecated in favour of the concerned D & D.O. of the concerned Office/Department shall be recorded in **Form UAC 7/6**. Earnest money/Security received in cash prior to the date fixed for opening of tenders/quotations/auctions etc. should be brought to account in the Cash Book and returned as per d (i) below.

Classification for Accounting

- (c) (i) The Heads of Departments/Offices shall deposit the amount of such Security/Earnest Money Deposits received in the form of Cash/Bank Drafts in the Current Account of the University under the classification "Temporary Security/Earnest Money Deposits", so that it may not affect the University budget. Such transactions shall be treated as neither income nor expenditure at the time of finalization of Grant Utilization Certificate.
- (ii) Such deposits shall be shown in the income statement by showing "Temporary Security" under the column 'Nature of Receipt' in **Form UAC 3/6**.

Procedure for Refund

- (d) Procedure for refund will be as under:
- (i) Deposits in the shape of Cash or Bank Drafts of all the parties concerned (successful/unsuccessful), shall be refunded after due pre-audit unless returned on the day the tenders/quotations are opened, auctions/bids etc. held.

- (ii) Deposits in the shape of hypothecated documents in respect of successful tenderers/bidders/parties etc. shall have to be refunded only after pre-audit.
- (iii) However, deposits of unsuccessful parties in the shape of hypothecated documents will be returned by the D & D.O. concerned without pre-audit, but against acknowledgement in the prescribed Register.
- (iv) In case where earnest money is adjusted towards security, the fact should be specifically mentioned in the Register maintained in **Form UAC 7/6** and the entries got ticked from the Audit.
- (v) Such deposits will be refunded in accordance with the terms and conditions settled with the parties. However, such deposits will lapse after three years after the due date of refund and with the prior consultation of the concerned D & D.O. Such lapsed deposits will be treated as University income. In case, such lapsed deposits are credited to the University income and later on, on investigation by the Finance Officer, are to be refunded, the amount on this account will then be debited to the miscellaneous income correspondingly.

Annual Return and Reconciliation

- (e) At the end of each financial year and latest by 15th April each, the Head of Department/Office shall send details of unrefunded temporary securities (referred to in sub para (c), to the Finance Officer who will have the same reconciled with reference to classified abstract which will be maintained in a separate bound Register to make it permanent record.

CHAPTER

11

EXAMINATION EXPENDITURE

11.1 Examination Expenditure Control and Check Register

In the month of January each year, the Controller of Examination shall prepare a list of examinations to be conducted by the University during the next financial year and the probable dates of such examinations. The expenditure on account of exam payments shall be maintained by the officials of the examinations payment cell head wise.

11.2 Nature of Payments made

11.2.1 Payments pertaining to examinations broadly fall under the following categories:

- (i) Printing of question papers and secrecy work.
- (ii) Remuneration to Paper-Setters.
- (iii) Remuneration to Examiners and Sub-Examiners for evaluation work.
- (iv) Remuneration to Examiners for oral examinations.
- (v) Remuneration to Supervisory staff i.e. Superintendents, Deputy Superintendents, Assistant Superintendents and Supervisors.
- (vi) Contingent expenditure incurred by the Supervisory staff, Paper Setters and Examiners including expenditure on Class IV assistance.
- (vii) Travelling Allowance to Examiner, Supervisory Staff, officials of the Registrar Office etc. in connection with work related to examinations.
- (viii) Payment of Lab Staff.
- (ix) Payment of taxi Charges TS/DA/Honorarium to convenor and members of the Flying Squad.
- (x) Payment of scrutineers, coding/decoding of Answer Books.

11.3 TA Claims

The claims for Travelling allowance of the official in connection with examinations shall be verified by the Controller or any Officer authorized by Controller and processed in the manner laid down in Rule 9.13.

11.4 Expenditure on Secrecy work

11.4.1 (A) Expenditure on following payments related to examination shall be considered as secrecy payments.

- (i) Payment for printing of question papers to the printer.
 - (ii) Payment to translator in case Hindi version of the question papers is not received from the paper setter.
 - (iii) Payment @ Rs. 10/- per page to the officials who attend the typing of question paper work under the entire responsibility and supervision of Asstt. Registrar (A) in case of emergency or when the number of question papers required is very less.
 - (iv) Payment of paper setting, evaluation and revaluation to the Examiners.
 - (v) Payment of TA bills to the officials attending to secrecy work.
- (B) (a) For meeting expenditure on items listed above, the Controller of Examination may draw temporary advance from time to time which shall be dealt with in a manner prescribed in rule 4.13. However, for the purpose of adjustment it will not be necessary to furnish details and a certificate furnished by the Controller of Examination will be deemed sufficient.
- (b) The Controller of Examination shall, however, keep detailed subsidiary accounts of such payments. These accounts shall not be auditable by the Joint Director (Audit), but may be audited by the Finance Officer once a year.
- (c) TA bills of the officials attending to secrecy work shall, however, be audited by the Finance Officer or his representative.

11.5 Other Payments

11.5.1 All payments other than those referred to in Rules 11.3 and 11.4 arising out of conduct of examinations, as and when made by the Controller of Examination, shall be entered in the Register of Examination Expenditure in **Form UAC 8/1** and the following procedure observed:

- (a) Payment to the Examiner(s) which includes contingent expenditure shall be made to him by cash or Bank draft or by Money order (Bank Charges if any or Money Orders charges to be borne by University) as soon as the assignment is completed

and submitted, Claims for the same shall be prepared in **Form UAC 8/2, UAC 8/3** (as the case may be) for payment to concerned by Controller of Examination or any officer authorized by Controller of Examination after due scrutiny.

- (b) In case there is a supplementary claim on account of admission of disallowed items, omissions or any other reasons, it shall be carefully investigated and if admitted, entered in the appropriate cage of the Register of Examination Expenditure in **Form UAC 8/1** with suitable details.

CHAPTER

12

PURCHASE PROCEDURE REGULATION

The following purchase procedure in the University has been recommended as detailed below:

12.1 Inviting Quotations/Tenders

12.1.1 All the purchase of material and services (except as in Clause 12.2 & 12.3 below) will be made through the normal purchase procedure indicated as under :-

- | | | |
|------|-----------------------|---|
| (i) | Exceeding Rs. Two lac | Open Tenders |
| (ii) | Less than Rs. Two lac | Limited Quotations//Tenders with specifications clearly written down. |

12.1.2 Quotations would be invited in respect of purchases upto Rs. 40,000/- and limited tenders (with earnest money) would be invited for purchase beyond Rs. 40,000/- and upto Rs. 2.00 lac by all the departments/offices except the Science Departments which will continue to invite quotations instead of tenders with specifications of the material clearly laid down. Quotations/Tenders would be invited from a good number of leading and relevant reputed manufacturers/dealers.

12.1.3 For purchases beyond Rs. 2.00 lac open tenders would be invited through the Press with the administrative approval of the Registrar. A copy of Tender Notice would, however, invariably be sent by post as well to a good number of firms. This condition may be relaxed by the Registrar by keeping in view the merits of a particular case.

12.1.4 Provided further that purchase made by the Purchase Committee(s) or by any officer authorized by the Vice-Chancellor/ Registrar for the same will not be governed by the operation of this Clause. The Heads of Departments/ Registrar are authorized to enter into contracts on behalf of the University with supplier firms in respect of purchases they are competent to make.

12.2 Approved Sources

The purchase from the following sources may be made at their fixed rates without the call of quotations with the due sanction of the amount of expenditure by the competent authority :

- | | |
|---|---|
| <ul style="list-style-type: none"> (i) Co-operative Store, in the city/town (ii) Khadi Bhandar, in the city/town (iii) DCM Store, in the city/town (iv) Co-operative Marketing-cum-Processing Societies, in the city/town (v) Haryana Co-operative Supplies & Marketing Federation, in the city/town (vi) Firms on DGS & D Rate Contract (vii) Firms on Controller of Stores Rate Contract (viii) Govt. of India Departments/Govt. of Haryana and other States Department, Central/State Govt. Undertakings and Corporations (ix) Any other approved sources approved from time to time. | <p>If the item to be purchased is not available in the city/town then it may be purchased from the branches of these concerns at other nearby stations.</p> |
|---|---|

12.3 Standing Purchase Committee

12.3.1 The Vice-Chancellor of the University shall appoint a Standing Purchase Committee for the purchase of furniture, Stationery, and liveries.

FUNCTIONS :

- (a) This Committee shall act for purchase of articles in bulk i.e. valuing Rs.50,000/- and above subject to the rules regarding delegation of financial powers in force.
- (b) The requirements of various departments received by General Branch shall be consolidated and placed before the Committee for scrutiny. The Committee will then recommend for calling of quotations or for negotiations as it may deem fit.
- (c) In order to expedite supplies or to ensure the quality and standard of goods, the Committee shall have the power to allot the supply of articles to any agency by negotiations, i.e., calling tenders or without it, if the circumstances so require, even at higher than the lowest tendered rates.
 - (i) The Committee or any member or members authorised by it shall inspect the articles supplied and would approve the same.
 - (ii) In the event of disagreement in the Purchase Committee, the matter will be referred to the Vice-Chancellor for final decision.
 - (iii) This Committee may also consider such other matters relating to purchases as may be referred to it by the Vice-Chancellor.

12.3.2 The Vice-Chancellor may also appoint Ad hoc Purchase Committee(s), as and when considered necessary, consisting of one or more persons for effecting purchase of articles required by the University from local market or markets at other stations irrespective of amount of purchases.

Provided that the Registrar/Finance Officer shall exercise powers of appointing Ad hoc Committee(s) for the purchase up to Rs.50,000/-.

12.4 Purchase through Adhoc Committee(s)

Only in such cases where it is not possible to follow the above normal procedure due to emergent purchases and also in case of such items where the purchase through quotations/tenders is not feasible for the reasons to be assigned in writing the purchase would be resorted through the Adhoc Purchase Committee duly constituted by the competent authority as per provision of Clause 12.3.2 of the Purchase Committee Regulations and in accordance with Clause 12.15 of these instructions.

12.5 Financial Powers of the Head of Departments

12.5.1 Heads of the Departments shall be competent to incur expenditure within the provision, included in the Budget Estimates and communicated to them as follows :-

		Any individual bill up to
I. All the Chairpersons of the University Teaching Departments/Directors of Institutes (Teaching)/Dean Academic Affairs/Dean Students' Welfare/Dean of Colleges/Chief Warden/Proctor/Director, IS & IS/Director, Academic Staff College.	(i)	Rs.2,000/- (without quotation)
	(ii)	Rs.10,000/- (on lowest quotation basis by inviting quotations)
	(iii)	Railway Freight/ Octoroi charges and other Taxes (Amount of the bill received)
II. Deans	(i)	Rs.2,000/- (without quotation)
	(ii)	Rs.10,000/- (on lowest quotation basis by inviting quotations)
III. Librarian	(i)	Contingencies/Furniture/ Hot and Cold Weather Charges/ Repairs to University Moveable Property/ Stationery/
	(a)	Rs.2,000/- (without quotation)
	(b)	Rs.10,000/- (on lowest quotation basis by inviting quotations)

Postage/ Binding.	Amount of the bill received.
(ii) Railway Freight/ Octoroi Charges and other Taxes.	
(iii) Photo-copying Material	Full powers

The Librarian shall make purchases of books and periodicals for the University Library within the sanctioned Budget grant, on the recommendation of the Chairperson of Departments concerned and in accordance with allocations made by the Library Committee. For general books, the Librarian shall make purchases with the approval of the Vice-Chairman, Library Committee.

Any individual bill up to

- | | |
|---|--|
| IV. Other Heads of the Depts. including Resident Medical Officer, Medical Officer, Estate Officer/Incharge, Land & Farming & Horticulture, Sanitary Officer, Chief Security Officer, Placement Officer, Principal, University Senior Sec. Model School, Director, Youth & Cultural Affairs, Director, Sports, Director, AIS Coaching Centre, Director, WSRC, Head, Computer Centre, Manager, Printing & Publications, Director, Public Relation, Secretary, KUSU. | (i) Rs.2,000/-
(without quotation)
(ii) Rs.5,000/- (on lowest quotation basis) |
| V. Principals University College/ College of Education | (i) Rs.2,000/-
(without quotation)
(ii) Rs.10,000/- (on lowest quotation basis by inviting quotations) |
| VI. Project Director/P.I./Executive Engineer | (i) Rs.2,000/-
(without quotation)
(ii) Rs.10,000/- (on lowest quotation basis by inviting quotations) |

Stationery shall be supplied generally by the University office for which the Head of the Department shall send an indent to the University Store of General Branch. The supply will be made according to the requirements up to the extent budget provision exists. Heads of the Depts. would exercise their powers relating to the purchase of stationery only after obtaining a certificate of non-availability of stationery from the University Store of General Branch.

12.5.2 The Registrar/Finance Officer shall be competent to incur expenditure within the provision included in the budget estimates, pass bills and make payments relating thereto. He shall also make payment of bills duly passed and forwarded by Principals of Colleges, Chairpersons of Teaching Departments and other Officers in accordance with powers delegated to them.

The detail of financial powers to be exercised by the Registrar and Finance Officer, is as under :-

(1)	Purchase on lowest quotation basis	Full Powers
(2)	Lower of two/higher quotation basis	Rs.50,000/-
(3)	Single quotation basis	Rs.50,000/-
(4)	Approved sources under clause 8 of financial powers	Full Powers
(5)	Constitution of Adhoc Purchase Committee	Rs.50,000/-
(6)	Writing off of losses in case of un-serviceable articles	Rs.10,000/-
(7)	Writing off of losses	Rs.10,000/-
(8)	Execution of work	Rs.50,000/-
(9)	Supply of material	Rs.50,000/--(However up to Rs.2.00 lac in case of purchases on DGS & D rates or Govt. Departments. Undertakings)
(10)	Refreshment in authorized meetings	Rs.2,000/-
(11)	Journey by Taxi	Full powers on approved rates against entitlement in respect of journey for attending meetings of the Executive Bodies of the other University and authorized meetings.
(12)	Drawal of Advances	Up to ten
(13)	Journeys out of Project Funds	Full powers except in the case of Head of Depts. and Professors who may be allowed by the Vice-Chancellor.

Registrar will exercise full powers of journey by Taxi on approved rates against entitlement, drawal of Advances and journey out of project funds.

The following Officers will exercise these powers :-

(i)	Deputy Registrars	Rs.2,000/- (without quotation) Rs.5,000/-(on lowest quotation basis)
(ii)	Assistant Registrars/Sub-Divisional Officer	Up to Rs.2,000/- (without quotation)
(iii)	Secretary/OSD to Vice-Chancellor	Rs.2,000/- (without quotation) Rs.5,000/- (on lowest quotation basis by inviting quotations)

12.6 Minimum three Quotations/Tenders

12.6.1 Irrespective of any of the above procedure adopted for purchase minimum three Tenders/Quotations will be required for effecting the purchase on competitive rates unless, otherwise, it is not possible to obtain three quotations for the reasons to be recorded and approved by the competent authority (For this purpose a firm will be considered sole manufacturer only if no other firm is manufacturing that item with any other brand/name). When there are numerous firms manufacturing/dealing in respect of some of the items the enquiries be made from a good number of relevant firms including those which quoted last time. Every effort be made to ensure the purchase on the lowest quotation basis and if it is not possible and the purchase is proposed to be made on single quotation, lower of two or on higher rates the reasons thereof may be recorded in writing while seeking sanction.

12.6.2 To ensure that the interests of the University are well safeguarded, comprehensive proformas for Notice Inviting Tenders/Quotations be used as per Annexure-I. The Department/Offices may incorporate any additional conditions as per their requirements to safeguard their interest.

12.6.3 At least fifteen days clear notice be given excluding the day of dispatch and receipt at the time of floating tenders/quotations. The steps be taken well in advance so as to ensure that if the response in the first instance is poor there is enough time for re-inviting the quotations/tenders.

12.6.4 To achieve the above, departments/offices may maintain an exhaustive list of firms manufacturing/dealing in the materials required by them and they should up date their lists with the help of trade Directories/Years Book available in the Library, from the advertisements in the Newspapers apart from calling the information from the sister

Universities, National Physical Laboratory, Delhi, Director General Technical Development, Delhi, Director General Supplies and Disposals, Delhi and Director, General Supplies, Haryana or any other reliable sources.

12.6.5 Full specifications of the items required be given in the enquiry letter mentioning all the requirements or size, quality of material brands to be used etc. depending upon the nature of the item.

12.6.6 It may be ensured that the letters inviting quotations/tenders are dispatched Under Certificate of Posting. The quotations received be opened on the due date and time and be signed with date by the Officers authorised for opening the quotations. If it is not possible to open the quotations on the date of opening these be opened on the first available opportunity. The envelope received with the quotations invariably be preserved and attached with the respective quotations.

12.6.7 Every contract/order would provide for a liquidated penalty clause to take care of any breach of contract to safeguard the University interest.

12.6.8 A register of quotations/tenders be maintained on the format as per Annexure-II wherein the particulars of the item for which tenders/quotations have been invited be recorded alongwith the date and time of opening. As soon as a quotation is received its entry be made in the said register as well as in the diary register of the department. At the time of opening, the date and time of opening should also be recorded by the Officers authorised to open the quotations

12.6.9 The quotations/tenders should be opened by the Committee consisting of following Officers:-

Teaching Department

- (i) Chairman of the Department.
- (ii) A representative of the Dean of the concerned Faculty.
- (iii) One Supdt. from administrative Offices to be nominated by the Registrar.

Administrative Office

- (i) Branch Officer
- (ii) A representative of the Registrar.

These Officers should not only append their signatures with date on the quotations and envelops but should also encircle the overwritings/cuttings and should attest the same with their signatures and by re-writing the relevant portion. Comparative statement giving details including overhead charges should be drawn and got signed by the members.

12.6.10 Quotations/Tenders should not in any case be accepted by hand and only the sealed quotations received by post-approved Courier agency should be considered. The Suppliers should send tenders by registered post sufficiently in advance to ensure that they reach the University on or before the due date and time. The tenders received after the due date and time will be rejected irrespective of the postal delay or any other reason.

12.6.11 To safeguard the interest of the University a penalty Clause as under be included in all the transactions.

“Supply order(s) shall be executed within the time specified in the supply order which may be extended by the Registrar on the application of the contractor indicating the reasonable ground. In the event of the contractor failing to supply the materials within time, he shall be liable to pay as compensation an amount equal to one percent or such smaller amount as the Registrar may decide on the said amount of the Contract, for every day that the quantity remains incomplete. Provided that the entire amount of compensation shall not exceed 10% of the total amount of Contract. After the lapse of 15 days beyond the stipulated/extended period it will be the discretion of the University to cancel the supply order at the risk and cost of the supplier. The University may also forfeit the Earnest Money besides taking other action against the firm including its blacklisting. In case of any other breach of contract/agreement the University will be at liberty to levy a compensation upto 10% of the amount of the contract and may also take any other penal action including the black listing. An appeal against these orders shall, however, lie with the Vice-Chancellor whose decision shall be final.”

To enforce the above Penalty clause it is necessary to ensure the fulfillment of any of the following conditions:-

(a) Earnest money @ 2% of total value be obtained with the condition that it will not be released during the guarantee period.

However, in public interest, the tenderers may be given an opportunity to deposit the earnest money even after the opening of tenders by the competent authority in the following cases namely:-

- (i) The offer is technically valid and otherwise acceptable but for this or other minor deficiencies such as tender fee or signing of schedule.
 - (ii) The Tenderer has referred to old deposit with relevant detail which is, however, not available as having been released in the meanwhile or is not free and the offer is otherwise technically valid and acceptable.
 - (iii) The difference in rates between the two technically valid offers is considered to be substantial.
- (b) As far as possible the payment terms be negotiated in such a way that the firms are persuaded to effect the supply on bill basis or at the most accept 90% payment against delivery and the balance 10% payment be made within 30 days after supply/installation

of material/equipment to the satisfaction of the Department. To ensure that the firm do not hesitate from supplying the material on bill basis and to enlist their full cooperation and to earn good will, the payment of all bills should be made within the stipulated period. Where no period is stipulated, payment must be released at the earliest possible.

12.7 Computational Work

All the Computational Work be done/got done at the University Computer Centre. Any Computational job from outside will be permitted only when facility for the same is not available at the University campus and the Head, Computer Centre has stated so in writing.

12.8 Medicines

In case of purchase of medicines by the Health Centre, the purchases to be made from standard manufacturers and their authorized distributors/stockists on not more than the Hospital rates and the Resident Medical Officer will ensure the Hospital rates charged in the Bills are not higher than those approved for supply to Government Hospitals and a certificate to this effect should also be recorded on the bills by the Resident Medical Officer.

12.9 Electrical Items

In future the Deptts./Offices of the University shall not effect the purchase of common use electrical items at their end. They will anticipate their requirements, place requisitions well in advance on the Executive Engineer (Elect.) who will either supply them from his stock or arrange for the necessary purchase and then supply against payment.

12.10 Govt. Levies

While comparing the rates of different parties the impact of sales Tax should invariably be kept in view and the Concessional Sales Tax Certificate should invariably be issued to avail of the concession in case of purchases from the State of Maharashtra and Delhi including Union Territories. If the firm does not specifically mention that the Sales Tax/Excise Duty is payable extra it may not be paid and a mention to this effect be invariably made in the notice inviting Tenders/quotations. A specimen copy of the concessional Sales tax form to be issued separately for purchase from Maharashtra and Delhi is given at Annexure-III or IV for ready reference. The facts be incorporated in the order for the supply of the material also.

12.11 Printing Work

As far as possible all printing work be got done from the University Press only. These order will be effective in case of all the Printing Work whether it may be out of University Funds or the fund received from any out side agency. These orders will, however, not be operative in respect of Examination Question Papers and similar work. However if the University Press is not in a position to execute the requisite job due to any

reason to be recorded in writing than the said printing job may be got executed from the open market after following due procedure of quotations etc. with the specific prior administrative approval of the Registrar/Vice-Chancellor.

12.12 Repair of Airconditioning/Referigeration Equipment, Electrical Motors

The repair of Air-conditioning/Referigeration Equipment and Electrical Motors be got done through the Construction Branch. The Department may inform the Executive Engineer (Elect.) about the repairs to be got done and the Executive Engineer (Elect.) will depute his representative to get the equipment inspected and arrange the repair departmentally wherever possible and if departmental repairs are not possible, Executive Engineer will take action to get the same repaired after due call of quotations. The payment of repair charges will, however, be made by the concerned Departments.

12.13 Repair of Scientific Instruments/Equipments/Apparatus

All the Scientific Instruments/Equipments/Apparatus may be got repaired from the University Service and Instrumentation Centre and if due to any reasons the repairs cannot be arranged by them a certificate regarding their inability to undertake such a job may invariably be obtained in writing before getting the job done from the market.

12.14 Octori Exemption Certificate

The Exemption Certificate be supplied to the Supplier well in time alongwith the orders itself to ensure the Octroi exemption is availed. Instructions to this effect be given in the supply order. Octroi Exemption is available on such material as is brought by the University for purpose of educational institutions, including laboratories apparatus, equipment, chemical, charts, writing chalk etc. for the students.

12.15 Instructions for Purchase Committees

The Purchase Committee would observe the following guidelines for strict compliance:-

- (a) The Purchase Committee will collect at least three quotations and will effect the purchase at the lowest market rates as far as possible where it is not possible to collect the quotations in writing the Purchase Committee will invariably record reasons for the same in the proceedings.
- (b) While recording the proceedings it will be ensured that all the details are recorded in the proceedings giving the nomenclature of the items purchased, their make & model, quantity rates and incidentals paid thereon. The dates of journey of the Purchase Committee, amount of advance drawn with date and amount refunded as unspent balance with date be also indicated.
- (c) The Purchase Committee are constituted to effect the purchases and not only to approve the rates. As such if the material is not available at that time and the purchase committee has only placed the order then the proceedings be recorded. The user Departments/Branches and one of the members of the Purchase Committee to be nominated by the said Committee for the purpose will certify

after the receipt of the material categorically stating therein that the material ordered by the Purchase Committee has been received by the Department in accordance with the quantity and quality for which the order was placed by the Purchase Committee.

- (d) It will be incumbent upon the representative of the Department for which the purchase is to be made to carry with him all the details of the specifications of the items required and also diagram where required (for example in the case of furniture) with sufficient typed copies for giving these to the firms for quoting their rates accordingly. As administrative instructions already issued an exhaustive list of firms is to be maintained by all the Departments in respect of the items required by them. Such list of firms should also be carried by the representative of the Departments.
- (e) It will be the Joint responsibility of all the members of the Purchase Committee to ensure that the instructions are followed strictly and every possible care is taken to ensure in the best interests of the University. The technical members on the committee will, however, be responsible to ensure that the material has been purchased in accordance with the specification/quality.
- (f) If any of the items is available against DGS & D rate contract then the rates approved by the DGS & D will be kept in view.
- (g) The University is entitled to concessional Sales tax as per a copy of concessional Sales Tax Certificate enclosed which may be kept in view.
- (h) The Purchase committee is also required to submit the proceedings to the Registrar within one month of the visit of the committee/receipt of the material.
- (i) The Purchase/financial rules and the administrative instructions issued from time to time will have to be kept in view.
- (j) Every member of the Purchase Committee should himself see/peruse the orders passed by the competent authority for the constitution of the Purchase Committee so as to ensure whatever instructions are contained in those order are observed while effecting the purchase.
- (k) If the Purchase Committee has been authorized to effect the Purchase of a particular brand of an equipment/item the Purchase Committee may contact not only the manufacturer of that particular brand but also different dealers/stockists of the item so as to effect the purchase on competitive rates as the dealers/stockists many a time are ready to forgo part of their trade discount in favour of purchase to get business. However if no particular brand has been ordered to be purchased then the members should contact the manufacturers as well as dealers of different comparable brands so as to effect the purchase on most competitive rates.

12.16 Import Cases

Unless other wise considered necessary the import of equipment will be made only for such items on which the benefit of exemption from the payment of Custom Duty can be availed under the Pass Book System after obtaining Certificate of Registration and Certificate of Custom Duty Exemption from the Committee consisting of the following:-

- | | | |
|-------|--|----------|
| (i) | Dean, Faculty of Science | Chairman |
| (ii) | Chairperson, Department of Chemistry | Member |
| (iii) | Chairperson, Dept. of Physics | Member |
| (iv) | Chairperson, Dept. of Botany | Member |
| (v) | Chairperson, Dept. of Electronic Science | Member |

The above Committee would issue Certificates after ensuring that the particular item is not manufactured in India keeping in view the guidelines in this context issued by the Government of India from time to time including those already circulated vide Endst. No. DPA/140/90/Misc/2357 to 92 dated 24-4-1990 and Endst. No. DPA/140/94/5563-5612 Dated 2.12.1996.

12.16A In case it is desired to import some Equipment/Apparatuses/Chemicals etc. the following factors may be kept in view:

- (a) Quotations be invited direct form the manufacturer in the Foreign country asking them to quote minimum possible rates extending all the concessions/discount to the University being an educational institution. The firm may be asked to supply a copy of their price list applicable in case of supply to the Govt. Offices even when an Indian firm has furnished quotation on behalf of the foreign manufacturer, a specific reference be made to the foreign supplier to quote their rates.
- (b) To ensure that there is no ambiguity in the rates. The firm may be asked to categorically indicate the CIF (Cost Insurance and Freight) of the item to be supplied by them so as to ensure that no component on account of custom duty has been included in the rates quoted by them.
- (c) Clear instructions be given to the foreign supplier while placing supply orders and while establishing the letter of credit the supply/documents be sent in the name of the concerned Department so as to avoid transitory delay. Sometimes foreign supplier, the Airport Authority and the Bank sends documents/intimation in the name of the Vice-Chancellor without specifying the name of the Department which results in delay in delivery of the document/intimation to the concerned department.

- (d) Unless and until a clearing agent is appointed by the University to help the Department in the clearance of foreign consignments or the work connected with the clearance of the consignment will be done by the Department at their own by deputing a representative and in no case the import pass book and other documents would be handed over to any Indian agent of the foreign supplier to avoid any cheating or misuse by the Indian agent.

12.17 Statutory Deduction of Income Tax at Source

Statutory deduction on account of Income Tax is required to be made at source on the following payments and on other payments as may required under Income Tax Act from time to time. The payments which are liable for deduction of Income Tax in terms of Audit Requisition No. 18 dated 28.09.1995 are as under :-

- (a) Any payment by way of Rent under any lease, sub-lease, tenancy or any land or building exceeding Rs. 1,20,000/- in a financial year.
- (b) All types of contract for carrying out any work, such as transport contract, service contract, labour contracts, material contracts etc.
- (c) On payment made for service rendered by lawyers, physicians, Surgeons, Engineers, Accountants, Consultants etc. Tax is to be deducted at the rate prescribed by the Govt. and approved by the Vice-Chancellor if the payment exceeds Rs. 20,000/- in a financial year from time to time.

Specific mention of this requirement to be made in the Notice inviting quotations, supply orders and the purchase/service agreement to be executed with the firm.

12.18 Sanction for Incurring Expenditure

12.18.1 Nothing contained in these rules should be construed to convey any sanction or to be cited as an authority in incurring expenditure Sanction of the competent authority is to be obtained invariably in advance before incurring expenditure against the approved budget allocation.

12.18.2 The demands/requirements be assessed and steps be taken for effecting the purchases for items/materials required on six monthly basis instead of in piecemeal or for the whole year at a time.

CHAPTER

13

FELLOWSHIPS, SCHOLARSHIPS AND STIPENDS

13.1 Categorisation of Fellowships, Scholarships and Stipends

13.1.1 Fellowships, Scholarships and Stipends may be divided into two categories:-

- (a) Those paid by the University from the University Account against funds provided in the sanctioned budget estimates.
- (b) Those paid out of sums received from “other sources” viz. other Governments; Govt. Agencies such as CSIR, UGC etc., Local Authorities such as Panchayat Samities, Municipalities, Zila Parishads; Autonomous Bodies; Foundations and other individuals etc.

13.2 Payments to be watched through Fellowship/Scholarship/Stipend Check Register

In the case of Fellowships, Scholarships and Stipends paid out of University Account, the names of Fellowship and Scholarship Holders and Stipendiaries shall be noted in the Fellowships/Scholarships/Stipend Check Register in **Form UAC 9/4** giving a reference to orders of sanction and names of Schemes, showing in each case, the period for which the Fellowship, Scholarship or Stipend is tenable.

13.3 Drawl and Disbursement

- 13.3.1** (a) At the end of each month where the payments are made every month, Bills for fellowships, Scholarships and Stipends chargeable to different schemes shall be prepared by the Supdt. concerned in **Form UAC 9/1**. The certificates prescribed thereon shall be signed by the Dean, Director or other employee empowered in this behalf and bills forwarded to the Finance Officer for issue of cheques after making entries in the Fellowship/Scholarship/Stipend Check Register in **Form UAC 9/4** and getting the same pre-audited in the normal way.
- (b) If a fellowship, Scholarship or Stipend is payable in respect of any portion of the month to a Fellowship/Scholarship Holder or a Stipendiary who, at the time of the preparation of the bill, has left the institution or is absent owing to illness or any other cause and is not likely to return before the end of the month in which the bill is paid, the amount of such Fellowship, Scholarship or Stipend, the period for which it is payable and the name shall be entered in red ink but excluded from the total of the bill. The amount to be withheld may be paid subsequently on a separate bill in which reference shall be made to the bills from which amounts

were withheld and necessary entries made in the Fellowship/Scholarship/Stipend Check Register in **Form UAC 9/4**.

- (c) When the amount of a Fellowship/Scholarship/Stipend bill is received by the D. & D.O., it shall be entered in the Cash-Book in **Form UAC 3/3** and disbursed, taking acknowledgement on the office copies of the bills in **Form UAC 9/1**. The D. & D.O. may however, instead of asking for the entire amount of the bill in cash, request the Finance Officer to prepare cheques individually in the names of Fellowship and Scholarship-Holders or Stipendiaries, in which case the amount shall not be brought to account in the Cash Book in **Form UAC 3/3** of the D. & D.O. and cheques delivered against acknowledgements on the office copies of the Fellowship/Scholarship/Stipend bills.
- (d) If it is not possible to disburse the amount of any Fellowship/Scholarship/Stipend drawn in cash within the month, such amount shall be refunded by short drawal in the next Fellowship/Scholarship/Stipend bill drawn.

13.4 Cash Book and Bank Account for Fellowships/Scholarships or Stipends paid from other sources

Each Dean, Director or other employee empowered in this behalf shall maintain a separate Current Account in the Bank in respect of amounts received from other sources. All Cheques received on this account shall be credited in the Current Account and accounted for in a Cash Book for Sundry Deposits in **Form UAC 9/2** in the Bank column. When a cheque is drawn in favour of the D. & D.O. on the basis of a pre-audited bill, it shall be accounted for in the cash column on the receipt side of this Cash-Book and then disbursed in the usual way, entering amounts disbursed on the payments side in the cash Column.

13.5 Procedure in respect of Fellowship, Scholarship or Stipend paid from other sources

- 13.5.1** (a) In the case of Fellowships, Scholarships and Stipends paid from sources other than University account, the names of the Fellowship holders, Scholarship holders and Stipendiaries shall be noted in the Fellowships/Scholarships/Stipends Check Register in **Form UAC 9/4** giving a reference to the orders of the sanction and names of the Schemes, showing in each case, the period for which the Fellowship, Scholarship or Stipend is tenable.
- (b) The amounts disbursed to Fellowship and Scholarship Holders/Stipendiaries, whether by cash or by cheque, shall be supported by acknowledgement on the copies of the Fellowship/Scholarship/Stipend bills which shall be pre-audited by the Internal Audit or Joint Director, Local Audit but shall not be forwarded to the Finance Officer for payment.
- (c) at the end of each month, the Cash Book for Sundry Deposits in **Form UAC 9/2** shall be balanced and reconciled with the Bank Statements by drawing up a reconciliation statement. A break up of the Cash Book balance showing the

amounts pertaining to various sources included therein shall also be worked out and entered in the Cash Book before the accounts of the month are closed and signed.

13.6 Procedure for the Institution of Gold and other Medals

- 13.6.1** (a) Where any individual, firm or institution etc. remits the amount for investment in fixed term deposit so as to earn adequate interest to afford cost of grant of approved Medal(s) therefrom to student(s), it should be invested in fixed term deposits with the appropriate Bank as approved by the authorities for such period as Vice-Chancellor may decide keeping in view the desire of the donor. The Registrar should take necessary action for the preparation of Medal and its award, to the candidate concerned. The Finance Officer should also maintain account of receipt of interest on the investment in **Form UAC 9/3**.
- (b) The Bank concerned, where the amount stands invested, will be required to give credit of six-monthly interest. At the time of getting the Medal prepared by the Registrar/Finance Officer will arrange to withdraw the amount by raising temporary advance which should not exceed the yearly interest received on the investment.

CHAPTER

14

GENERAL PROVIDENT FUND

14.1 Scope of the Chapter

This Chapter deals with the manner in which the accounts of the General Provident Fund constituted under the Act of the University are to be maintained for the benefit of the officers, teachers, Clerical Staff and other employees of the University.

14.2 Conditions of Service for Deduction

14.2.1 Every person in permanent whole time service or a person appointed as whole time employee for a period of not less than four years, shall as a condition of his service be required to subscribe to the Provident Fund. The Executive Council may allow, as a special case, any employee working on temporary, part time or officiating basis, to become a subscriber to the Fund. However, officials of the University holding tenure posts and entitled according to the conditions of their appointment to the benefit of the Contributory Provident Fund will be entitled to the University contribution even if they leave the service of University without completing the period of tenure.

14.2.2 No employee of the University shall be entitled to the benefit of the Provident Fund whose service in the University entitles him to a Pension or on whose account the University contributes towards his pension or who has been appointed by the University on a consolidated salary or on special terms.

Provided that persons appointed in the University on probation or in any temporary capacity, in the regular time scale of the post concerned, if at a later stage confirmed after the expiry of at least one year of their continuous service, will be entitled to Contributory Provident Fund of the University from the date of appointment and on confirmation the University shall add its Contribution with retrospective effect.

Provided further that no person will be entitled beyond one year before the date of his confirmation and that no other person had been earning the University Contribution against that very post, during the same very period of one year.

14.2.3 The Vice-Chancellor may, in case of a person appointed to a substantive post, permit the transfer to the Provident Fund of any money standing to his credit in any recognized Provident Fund to which he was a subscriber immediately before his appointment in the University and may with his consent, make such arrangement with the authority of that other Provident Fund for the purpose of its transfer, whether in the form of cash or of securities or of both, as may be convenient.

14.3. Rate of Subscription

14.3.1 The rate of subscription to the Fund shall be **ten percent** of the monthly salary calculated to the nearest whole rupee and the amount, thus calculated, shall be deducted from the monthly pay of the employee.

Provided that no subscription or contribution shall be made to the Provident Fund by an employee who is on leave without pay.

Note: *The word 'Salary' shall include the emoluments defined as 'Pay' in Clause 2.44(a) of Haryana Civil Service Rules, Volume-I, Part-I as under:-*

Pay means the amount drawn monthly by an employee as –

- (i) the pay, other than special pay or pay granted in view of his personal qualifications, which has been sanctioned for a post held by him substantively or in an officiating capacity or to which he is entitled by reason of his position in a cadre; and
- (ii) overseas pay, special pay and personal pay; and
- (iii) any other emoluments which may be specially classed as pay by the competent authority.

Provided further that persons in University service who were not eligible to contribute towards University Provident Fund under Clauses (2) (i) and (ii) above shall be eligible to do so, to any extent towards Provident Fund but without the benefit of University matching contribution.

Provided further that persons, already contributing under the relevant provisions, shall also be eligible to contribute additional amounts towards Provident Fund but without the benefit of the University's matching contribution.

14.3.2 Every month the University shall in the case of each employee contribute a sum equal to the amount subscribed to the Fund during that month not exceeding ten percent of the salary and place it to the credit of the subscriber.

14.4 Rate of Interest

Interest at the rate fixed for the purpose by the Executive Council from time to time shall be credited to each subscriber's account half yearly. The amount of interest will be calculated to the nearest whole rupee.

14.5 Power of Executive Council

The Executive Council may from time to time, make rules consistent with this Statute and with the provisions of the Provident Funds Act, 1925 for-

14.6 Account Nos. of Subscribers

An employee who is required or permitted to subscribe to the Fund shall send an application in **Form UAC 10/1** alongwith nomination form in Form AU 9/8 or 9/9, as the case may be, in duplicate, to the Finance Officer for the allotment of the permanent number to him. This number shall always be referred to in all transactions or correspondence relating to the account of the subscriber.

14.7 Ledger & Liability Accounts of Subscriber

14.7.1 The accounts of individual subscribers shall always be in whole rupees. The Finance Officer shall maintain a monthly General Provident Fund Ledger in **Form UAC 10/2** in which entry of recovery of advance, subscription received, withdrawals and the monthly balance on which interest is to be calculated, shall be entered. After the end of each financial year, the Finance Officer shall prepare an Annual Report in **Form UAC 10/6** showing opening balance at the start of the year, subscription received, recovery of advance, amount of contribution, withdrawals in each month, yearly interest accrued and closing balance at the end of year for each subscriber.

14.7.2. deleted

Explanation: The word “subscription’ wherever it occurs in this Statute means the amount paid by the subscriber and for the purpose of advance includes the interest accrued thereon, if any. The word ‘contribution’ wherever it occurs in this Statute means the amount contributed by the University and, for the purpose of advance, includes the interest accrued thereon, if any.

Note: *The University shall settle the accounts of Provident Fund immediately even before formal retirement of an employee, soon after he proceeds on leave preparatory to retirement.*

14.8 Bills for Subscription/Contribution

Before a cheque is drawn from the University Account for payment of subscription and contribution into the Pension Fund Account, a bill shall be prepared in **Form UAC 10/4** by the D. & D.O. and submitted alongwith the relevant salary and establishment bills for internal-audit.

14.9 Advances from the Provident Fund :

14.9.1 (a) No withdrawal shall be made from the Provident Fund until a subscriber finally quits the service or dies.

Provided that if the pecuniary circumstances of a subscriber are such that indulgence is absolutely necessary, a temporary advance, not exceeding total amount subscribed by him/her alongwith the interest accrued on his subscription may be allowed at the discretion of the Registrar/Finance Officer.

(b) The following may be recognised as legitimate purposes for grant of advances :–

- (i) To pay expenses incurred in connection with the prolonged illness of the subscriber or a member of his family dependent upon him.
- (ii) To pay for the overseas passage only for reasons of health or education of the subscriber or a member of his family dependent on him.
- (iii) To pay expenses for education outside India whether for an Academic, Technical, Professional or Vocational course.
- (iv) To pay expenses for Medical, Engineering and other Technical or specialized courses in India beyond the High School stage.

Provided that the course of study is not less than two years' duration.

- (v) (a) To pay expenses on subscriber's own marriage or the marriage of subscriber's daughter/son or dependent sister/brother.

(b) To pay expenses on a scale appropriate to the status of the subscriber for funerals or other ceremonies or persons wholly dependent upon him which by customary usage the subscriber has to incur.

- (vi) To pay expenses for purchase of land or for repairs or construction/purchase of a house.
- (vii) To pay insurance premiums.
- (viii) To pay expenses for the purchase of Motor Car/Motor Cycle/Moped/Scooter.
- (ix) In exceptional circumstance to meet any other expenses considered reasonable by the Vice-Chancellor.

14.9.2 Advance shall not be granted until at least 12 monthly instalments for the repayment of the previous advance have been recovered and balance, if any, is paid in cash or by adjustment out of the subsequent advance. Provided that second advance shall not be granted till twelve full months have been completed from the date of the previous advance.

14.9.3 (i) An advance shall be recovered from the subscriber in such number of equal monthly instalments as the sanctioning authority may direct, but, such number shall not be less than twelve unless the subscriber so elects, or in any case, more than thirty. A subscriber may, at his option, make repayment in a smaller number of instalments than the number prescribed. Each instalment shall be a number of whole rupees, the amount of advance being raised or reduced, if necessary to admit of the fixation of such instalments.

- (ii) Recovery towards advances shall commence on the first occasion after the advance is made on which the subscriber draws salary, other than leave salary or subsistence allowance, for full month. While he is on leave or in receipt of subsistence allowance, recovery shall not be made except with the subscriber's consent.
- (iii) The interest to be charged on the money so advanced shall be recovered at the rate at which interest is credited by the University to the subscribers.
- (iv) If an advance has been granted to a subscriber and drawn by him and the advance is subsequently disallowed before payment is completed the whole or balance of the amount withdrawn shall forthwith be repaid by the subscriber to the Fund, or be recovered by deduction from the salary of the subscriber by instalments, or otherwise, as may be directed by the competent authority.
- (v) Recoveries made under this rule shall be credited, as they are made to the account of the subscriber in the Fund.

14.9.4 A subscriber at the termination of his service, shall be entitled to receive the amount which accumulates to his credit provided that if the subscriber leaves the service within one year of the commencement of the Fund, he shall not be entitled to receive any part or share in any sums contributed by the University to the Fund and any interest and increment which has accrued thereon, unless he has established to the satisfaction of the University, that his retirement is necessitated by incapacity for further service.

14.9.5 (a) Except as provided for in Para (c) below, no final withdrawal shall be allowed until the termination of the subscriber's service or death. But in case of necessity, the Registrar or Deputy Registrar (Accounts) may allow a subscriber a temporary advance of a sum not exceeding the total amount of his subscription at the rate of interest at which interest is credited to the subscriber.

- (b) Recoveries towards the amount so advanced shall be made in such equal monthly instalments not exceeding thirty and interest be recovered thereafter in such instalments as may be deemed appropriate by the Registrar or Finance Officer commencing from the First payment of a full month's salary after the advance is granted. But no recovery be made from a subscriber when he is on leave, otherwise then on full pay

- (c) The Vice-Chancellor may, for the purposes mentioned below, sanction non-refundable advances out of the Provident Fund subscription to an employee who has completed 20 years of service (including broken period of service, if any), or within 10 years before the date of his retirement on superannuation which ever is earlier :-
- (i) For meeting the cost of higher education of himself or of children actually dependent upon him in the following types of cases:-
 - (1) for education outside India beyond the High Scholl stage, whether for an academic, technical, professional or vocational courses; and
 - (2) for medical, engineering and other technical or specialized course in India beyond the High School stage, provided that the course of study is not less than three year's duration
 - (ii) For meeting the expenditure in connection with the marriage of the subscriber's daughter(s) and if he has no daughter(s) of any other female relation dependent upon him.
 - (vi) For meeting the expenditure in connection with the marriage of subscriber's son(s).
 - (vii) For the purchase of a house or construction of a house and/or a site therefore.
 - (viii) For the purchase of a car.
- (d) In addition to the amount of loan admissible under sub-clause (iii), the Vice-Chancellor, may, for the purchase or construction of a house, sanction non-refundable advance up to 75% of the amount of University contribution to an employee who has completed 10 years service (including broken period of service, if any,), or within 10 years before the date of his retirement on superannuation, whichever is earlier subject to the following conditions:
- (i) The Advance shall be paid in three instalments, the first instalment immediately on sanction and subsequent instalments on suitable interval on the production of a certificate from the University Executive Engineer, or any other authority to the satisfaction of the Vice-Chancellor, that the previous advance has been spent, more or less in full, on the construction of the house. In the case of purchase of house, the employee shall submit the title deed, for the house so purchased within three months of the date of advance.
 - (ii) A person applying for advance for the construction or purchase of a house shall have to declare if he has received a loan from any other source for the purpose or not. In case he has received any such loan, he shall declare the amount of the loan sanctioned/received, indicating its source.

(e) The amount of the withdrawal for the purpose mentioned in sub-clause (c) (i) above shall be limited to 6 months pay of the subscriber or the amount actually subscribed by him alongwith interest thereon standing at his credit in this Provident Fund Account whichever is less. In the remaining cases where an employee has put in service for 20 years or more (including broken period of service if any) or within 10 years before the date of his retirement on superannuation whichever is earlier, can be granted non-refundable advance not exceeding the amount actually subscribed by him alongwith interest thereon standing to his credit in his Provident Fund Account.

(f) The withdrawal for the purpose mentioned in sub-clause (c) (i) above will be permissible once every six months i.e. twice in any financial year and a withdrawal will not ordinarily be allowed before the expiry of six months from the date of previous withdrawal. A second withdrawal for any other purpose shall not be allowed until after the expiry of one year from the date of the previous withdrawal.

Provided that subscriber who has been given an advance under the sub-clause shall, unless specified otherwise have to satisfy the Vice-Chancellor within a period of six months from the date of drawing the money that it has been utilized for the purpose for which it was intended, failing which the whole amount of withdrawal together with interest thereon will be liable to recovery in one lump sum.

Provided further that while sanctioning non-refundable advances the temporary advances outstanding against him if any will not be taken into account. A subscriber may also be permitted by the Vice-Chancellor to convert the balance of any refundable advance outstanding against him into a non-refundable advance on his satisfying the condition laid down for such advances.

14.10 Recovery from the Fund

The amount at the credit of the subscriber shall not be subject to any deduction even to cover loss or damage sustained by the University through the subscriber's misconduct or negligence.

Provided that when a sum becomes payable under clause 13.7.2 above, the University will be entitled to deduct therefrom any amount due under any liability incurred by the subscriber to the University, but not exceeding in any case the total amount of any contribution credited to the account of the subscriber by the University and of any interest which has accrued on such contributions.

14.11 Advances for payment of LIC Premium

14.11.1 In a written application from subscriber to the Provident Fund and with the approval of the Vice-Chancellor, the University may allow premia on the life insurance policy of the subscriber to be paid out of the subscriber's share in his Provident Fund. In all such cases the life insurance policy for which the premia are so paid shall be assigned in favour of the University. On the retirement of the subscriber from the service of the University the policy shall be re-assigned to him by the University.

14.11.2 In case of maturity of the policy during the service of the subscriber in the University the full amount of the policy shall be credited to the Provident Fund of the subscriber. In the case of the death of the subscriber, during the service of the University the full amount of the policy shall be paid to the person or persons entitled to the Provident Fund.

14.12 Yearly Closing of Subscribers Accounts

At the end of each year, the accounts of individual subscribers in **Form UAC 10/2** shall be closed after addition of interest to which the subscribers are entitled.

14.13 Issue of GPF Pass Books to Subscribers

Pass Books shall be maintained in **Form UAC 10/6** for General Provident Fund Accounts of the Individual University employees. The entries regarding deposits, advances – recoveries shall be made therein by the respective DDOs. At the end of each year, the Finance Officer shall furnish each subscriber with a statement in **Form UAC 10/6** showing the opening balance to the credit of a subscriber, monthly subscription received during the year, interest accrued yearly and closing balance at the end of the year. The concerned DDO would reconcile the entries made in the Pas Book with that of Annual statements supplied by the Finance Officer and then these statements shall be delivered to individual subscriber duly countersigned by the DDO who shall point out discrepancies, if any, within one month at the latest. The Pass Books shall be maintained by the DDO and will remain in his office. However, it would be open for a subscriber to review his Pass Book on any day fixed by the DDO.

14.14 Investment from the Fund

Investment of General Provident Fund amounts shall be made by the Finance Officer as per investment policy laid down from time to time by the Executive Council. The interest accrued, shall be immediately credited into the Saving Bank Account and brought to account in the General Provident Fund Account in the **Form UAC 10/5**. The Finance Officer shall maintain a Register of Investments in **Form UAC 3/9** to watch the maturity of investments and recovery of interest. The investments may be re-invested in fixed deposits on maturity.

14.15 Nominations by Subscribers

Every subscriber shall be required to sign a written declaration, in the prescribed form, stating the name or names of the persons to whom he wishes the balance at is credit to be paid in the event of his death. This declaration shall be handed in for registration in the University office. Such nominations may, at any time, be revoked by the subscriber or be replaced by a fresh nomination.

14.16 General Provident Fund from previous Employer

If an employee, before joining the service, has his general Provident Fund in some Govt. /Other organization, the amount in his account with his previous employer may, on his request, be credited to his GPF account in the University.

CHAPTER

15

NEW PENSION SCHEME FOR THE UNIVERSITY EMPLOYEE IN THE STATE OF HARYANA w.e.f. 01-01-2006

A Defined Contributory Pension Scheme for regular employees of the University on the basis of the letters No. 1/1/2004-1 Pension dt. 22-08-08 and No. 1/1/2004-1 Open dt. 04-12-2008 of the Financial Commissioner & Principal Secretary to Govt. Haryana, Finance Department, Chandigarh, conveyed by the Office of the Higher Education Commissioner, Haryana, Panchkula vide Endst. No 18/163-2006 UNP (4) dt. 18-11-2008 & Endst. No. 12/80-08 Ad. (3) dt. 02-01-2009 under the scheme all university employees joining service on or after first January 2006 shall be regulated under the new Pension Scheme.

15.1 New Pension Scheme

- 15.1.1** (a) This scheme may be called “University Employee’s New Pension Scheme 2008” to provide for the institution of New Pension Fund.
- (b) The New Pension Scheme shall work on defined contribution basis and shall have two Tiers-viz. Tier-I and II. Contribution to Tier-I is mandatory for all University employees joining University Service on or after 1st January, 2006.
- (c) In Tier-I, University employee shall have to make a contribution of 10% of his basic pay + dearness pay and dearness allowance which shall be deducted from his salary bill every month by the Drawing and Disbursing Officer. A matching contribution shall be made by the University for each University employee who contributes to the scheme.
- (d) On the receipt of amount of contribution & University share of each employee from the Bills Section, the Supdt. (Pension) shall maintain the proper record of each employee in the Pension Liability Register and maintain cash book/ledger etc. and shall also get the investment of such amount in the bank after having approval of the P.F. Investment Committee for the purpose.
- (e) No deduction shall be made towards General Provident Fund contribution from the University employees joining the service on or after 1st January, 2006, as the General Provident Fund Scheme is not applicable to them.
- (f) Tier-II of the New Pension Scheme shall not be operative at present and no recoveries shall be made from the salaries of the University Employees on this account.

- (g) The deductions towards New Pension Scheme will start from the month following the month of joining service. No deductions will be made for the month in which employee joins service.
- (h) The existing provisions of the Defined Benefit Pension and GPF would not be available to the University employees joining service on or after 01-01-2006.
- (i) The account of New Pension Scheme shall not be mixed up with General Provident Fund accounts and their records/ledger accounts shall be independent of General Provident Fund Account.
- (j) No withdrawal of any amount shall be allowed from the deposits under Tier-I.
- (k) Finance Officer shall maintain the accounts for the Contributory Pension Scheme. Permanent Pension Account Number (PPAN) of the University employees who join the Contributory Pension Scheme shall be allotted by Finance Officer on receipt of applications from the Heads of the Departments/Heads of Offices in **Form UAC 11/1**.
- (l) Nomination shall be filled at the time of admission to the New Pension Scheme and shall be revised immediately as and when required (e.g. getting married by subscriber) and thereafter once in every five years. Necessary entry to the effect of filling the nomination along with name of nominee (s) shall be noted in the Service Book of the University employees concerned.
- (m) Recovery from pay bills of the University employee shall be made only after obtaining Permanent Pension Account Number from the Finance Officer of the university.
- (n) Schedule of recovery (in pink colour compulsorily) shall be attached to the pay bill showing the contribution to New Pension Scheme which has been prescribed separately as per **Form UAC 11/2**. Every Drawing and Disbursing Officer shall attach this Schedule with the pay bill.
- (o) Schedule of matching contribution shall also be prepared by Drawing and Disbursing Officer as per **Form UAC 11/3** (in pink colour compulsorily) and attached with the pay bill.
- (p) On the receipt of amount of contribution & University share of each employee from the Bills Section, the Supdt. (Pension) will get maintained the proper record of each employee in the Pension Liability Register and maintain cash book/ledger etc. and will also get the investment of such amount in the bank after having approval of the P.F. Investment Committee for the purpose.
- (q) The Branch Officer (Estt. Teaching) and Branch Officer (Estt. Non-Teaching) will issue instructions to all the employees joining service on or after 01-01-2006

to fill up the **Form UAC 11/1**; and forward the same to the Supdt. (Pension Cell) for obtaining Permanent Retirement Account Number (PRAN).

15.1.2 As per the State Government instructions issued regarding introduction of New Pension Scheme for employees joining service on or after 01-01-2006 vide letter stated above dated 4-12-2008. As per the NPS, an employee is required to make a contribution of 10% of his pay as defined under the scheme and the employer makes an equal matching contribution. The National Securities Depository Limited (NSDL) has been appointed as the Central Record Keeping Agency. In addition there will be three Pension Fund Managers viz. SBI Pension Fund Limited, UTI Retirement Solutions Limited and LIC Pension Fund Limited. The Bank of India will work as the Trustee Bank in respect of funds under the NPS. The funds of the NPS will be invested by the Pension Fund Managers as per the investment scheme opted by the subscribers. However, for the time being the funds will be invested in the default scheme as specified by the State Government. The complete details of the NPS are available on the website of Finance Department, Haryana viz www.finhry.gov.in.

15.1.3 Para 14.2.1 shall be operative from the date the approval of Executive Council of the University.

15.2.1 Unless there be something repugnant in the subject or context, the terms defined in this Chapter are used in these Regulations in the sense here explained:

a) “Competent Authority”

(i) The Competent authority for the purpose of sanctioning pension under this scheme will be the Vice-Chancellor of the University. He may further delegate his power to sanction the Pensionary benefits to the persons not less than the rank of the Registrar of the University.

(ii) The Executive Council of the University would be competent to adopt the New Pension Scheme for the employees of the University (Haryana) as approved by State Govt. vide letter No. 1/12004-1 Pension dt. 22-08-08 and No. 1/12004-1 Open dt. 04-12-2008 of the Financial Commissioner & Principal Secretary to Govt. Haryana, Finance Department, Chandigarh, conveyed by the Office of the Higher Education Commissioner, Haryana, Panchkula vide Endst. No. 18/163-2006 UNP(4) dt. 18-11-2008 & Endst. No. 12/80-08 Ad. (3) dt.02-01-2009.

(iii) Any change(s) in grant of Pensionary benefits as made by the Haryana Govt. to its employees from time to time shall be made applicable to the University employees after approval by the Vice Chancellor.

b) “Employee” means any person appointed in the service of University (Haryana) but shall not include person employed on contract, part-time or daily wage basis or Work-charged or employed under the project/scheme financed by the University Grants Commission, or similar other bodies.

- c) **“Emoluments”** means the emoluments which an employee was receiving immediately before his retirement or date of his death, and shall include basic pay in the pay band + grade pay + special pay (including non-practicing allowance granted to medical officers), personal pay, dearness pay (as and when declared by the University) and such other items as may be declared as pay for the purpose of pension by the University.
- d) **“Registrar”** means the Registrar of the University or any other person exercising the power of the Registrar for the time being.
- e) **“Vice-Chancellor”** means the Vice-Chancellor of the University or any other person exercising the power of the Vice-Chancellor for the time being.
- f) **“University”** means the University of Haryana, University established by the State Legislature Act XI of 1956.
- g) **“Government”** means the Govt. of the State in the Department of Education. Haryana
- h) **“Family”** for the grant of Family Pension as contained in the scheme includes the following relatives of the employee as laid down in Para 2(ii) and notes there under of family Pension Scheme, 1964 printed at Appendix-I of Pb. C.S.R. Vol. II applicable to Haryana Govt. employees.
- (i) Wife, in the case of male employee.
 - (ii) Husband, in the case of female employee.
 - (iii) Minor Son(s).
 - (iv) Unmarried minor daughter(s).
 - (v) In the case of unmarried daughter beyond twenty five years of age at par with widowed/divorced daughters subject to other conditions being fulfilled the grant of family pension to unmarried/widowed/divorced daughters shall be payable in order of their date of birth and younger of them will not be eligible for family pension unless the next above her has become ineligible for grant of family pension. Further, pension to unmarried/widowed/divorced daughters above the age of twenty five years shall be payable only after the other eligible children below the age of twenty five years have ceased to be eligible to receive family pension and that there is no disabled child to receive the family pension.

Provided that unmarried daughter including widowed/divorced daughter will become ineligible for pension from the date of her marriage/remarriage or when she starts earning livelihood.

- j) **“Superannuation”** it is the particular age at which a university employee is required to retire as per the terms & conditions of service of university employees referred in the university Act.
- k) **“Contribution”** the amount of contribution payable from the salary in respect of an employee to whom the U.E. New Pension Scheme, 2008 applies.
- l) **“Pay”** means the last basic pay which include basic pay in the pay band + grade pay + special pay drawn by the employee.
- m) **“Pension”** the amount to be paid to the retired employee who is eligible to receive pension under the U.E. New Pension Scheme, 2008.
- n) **“Pensioner”** means the retired employee entitled for pension under the U.E. New Pension Scheme, 2008
- o) **“Qualifying Service”** Subject to other conditions contained in this scheme, a minimum number of years of service rendered in the University on the date of retirement on the date on which the employee is deemed to have retired from the University service and which has been calculated as per section 4 of the U.E. New Pension Scheme, 2008.
- p) **“Retirement”** the date on which an employee retires or deemed to have retired from the University service.
- q) **“U.E. New Pension Scheme”** means the scheme which is meant for the University Employees joining the University Service on or after 01-01-2006 on regular basis, against sanctioned post.
- r) **“Record Keeping”** on the receipt of amount of contribution & University share of each employee from the Bills Section, the Supdt. (Pension) will get maintained the proper record of each employee in the pension Liability register and maintain cash book/ledger etc. and will also get the investment of such amount in the bank after having approval of the P.F. Investment Committee for the purpose.
- s) **“Fund Manager”** the Finance Officer will be the Fund Manager who will operate the funds of the New Pension Scheme.
- t) **“Fund Management”** the Vice-Chancellor will be the overall incharge of the Fund Management and will be the sanctioning authority of the Fund.

15.3 Extent of Application

15.3.1 (a) This scheme shall apply to all employees who are appointed to the sanctioned posts on regular basis on or after 01-01-06 in the University.

(b) **Option**

- (i) The employees of the University, who are appointed on or after 01-01-2006 are eligible for the New Pension Scheme.
- (ii) The New Pension Scheme shall be compulsory for employees appointed on regular basis against sanctioned posts on or after 01-01-2006.

15.4 Calculation of Qualifying Service

- (i) All service, interrupted or continuous, paid by the University and for which employee share and university share is contributed towards pension fund shall be treated as qualifying service. The period of break shall be omitted while working out aggregate service.
- (ii) Extra Ordinary Leave (without pay) counted towards increment under rule 4.9 (b) (ii) of Pb. C.S.R. Vol. I, Part-I will be counted towards service qualifying for pension. Provided that University contributes its share towards pension fund for that period.
- (iii) Periods of suspension, dismissal, removal, compulsory retirement followed by reinstatement will count for pension to the extent permissible under the University rules.
- (iv) Resignation from the University service or dismissal or removal from it for misconduct, insolvency, inefficiency, not due to age, or failure to pass prescribed examination will entail forfeiture of past service in terms of rules printed in University Calendar vol. III, year – 2007, page 274 – 296.
- (v) An interruption in the service of a University employees caused by willful absence from duty and unauthorized absence, without leave will as hitherto entail forfeiture of past service.
- (vi) The period spent on adhoc, work charged or contract basis and also service paid from contingency or apprenticeship shall not count as qualifying service for pension.

Procedure for operation of U.E. Pension Scheme:

Immediately on joining University service, the University employee will be required to provide particulars such as his name, designation, scale of pay, date of birth, nominee(s) for the fund, relationship of the nominee etc. in the prescribed form (Annexure-I) to the Estt. Branch (Teaching/Non-Teaching). The Branch Officer (Estt. Teaching) and Branch Officer (Estt. Non-Teaching) will be responsible for obtaining this information from all the University employees covered under the new pension scheme. Consolidated information for all those who have joined service during the month shall be submitted by the Branch Officer (Estt. Branch) concerned in the prescribed Performa (Annexure-II) to the Bills Section by 7th of the following month. Annexure I will be retained by the Estt. Branch.

On receipt of Annexure-II of the Estt. Branch, the Supdt. (Bills) will allot a unique (16) digit Permanent Retirement Account Number (PRAN). The four digits of this number will indicate the calendar year of joining University service, the next digit indicate whether it is teaching or non-teaching employee, the next six digits would represent the Supdt. Bills section code which is used for the purpose of compiling monthly accounts, the last four digits will be running serial number of the individual University employee which will be allotted by the Bills Section. The Bills Section allot the serial Number pertaining to individual University employee from '0001' running from January to December of a calendar year. The following illustration may be followed:

The first University employee joining service in the Estt. Branch Teaching & Non-Teaching under the Bills Section, shall be allotted the following PRAN:-

Calendar year				Teaching/ non teaching	Bill Section Code				Serial Number			

- (i) The Supdt. (Bills Section) will maintain an index Register for the purpose of allotment of PRAN to new entrants to University service. Performa of the Index register is given in Annexure-VII.
- (ii) The Supdt. (Bills) will return to the Estt. Branch concerned a copy of the statement duly indicating therein the Account Number allotted to each individual by 10th instant. The Estt. Branch in turn will intimate the account number to the individuals concerned and also note in the Pay Bill Register.
- (iii) The particulars of the University employees received from the Estt. Branch (Teaching & Non-Teaching) will be consolidated by the Supdt. (Bills) in the format (Annexure-II-A) and sent to the Supdt. (Pension) by the 12th of every month.
- (iv) The Supdt. (Pension) will consolidate the particulars and by feeding this information in the Computer database.

Clarification given on various issues for implementing the New Pension Scheme (GOI letter No. 1(7) (2)/2003/TA/245 dated 20.04.2004)

Sr. No.	Queries	Replies/comments
1.	Whether individual is entitled for leave encashment after retirement	The benefit of encashment of leave salary is not a part of the retirement benefits admissible under Central Civil Services (Pension) Rules, 1972. It is payable in terms of <u>CCS (Leave) Rules</u> which will continue to be applicable to

		the government servants who join the government service on after 1-1-2004. Therefore, the benefit of encashment of leave salary payable to the governments / to their leave salary payable to the governments / to their families on account of retirement / death will be admissible.
2.	Whether retirement gratuity is available to the new entrants.	The matter has been taken up with the Ministry of Finance, Department of Economic Affairs. Reply is awaited.
3.	At exit i.e. after age 60 years why 40% of pension wealth to purchase the annuity is mandatory	This provision is a part of the New Pension Scheme. This provision has been made with an intention that the retired government servant should get regular monthly income during their retired life.
4.	What benefits will he/she get in the event of death in service	The matter has been referred to Min of Fin, DEA. Their clarification is still awaited.
5.	Whether any minimum age or minimum service is required to quit from Tier-I	Exit from Tier-I can only take place when an individual leaves government service.
6.	Whether Dearness Pay is counted as basic pay for recovery of 10% for Tier-I	As per the scheme the total Dearness Allowance is to be taken into account for working out the contributions. Subsequently, a part of the "Dearness Allowance" has been treated as Dearness Pay. Therefore, this should also be reckoned for the purpose of contribution.
7.	When individual is on long leave/HPL/EOL, how the contributions are to be recovered.	This has already been referred to Min. of Finance, Department of Economic Affairs. Their reply is awaited.
8.	Whether contribution towards Tier-I is taken as income for the purpose of calculation of Income Tax or it will be exempted.	The matter has been referred to Ministry of Finance Department of Economic Affairs
9.	Whether contribution towards Tier-I from arrears of DA is to be deducted.	Yes, since the contribution is to be worked out at 10% of Pay-DP-DA it needs to be revised whenever there is any change in these elements.
10	Whether any budget provision is to be made for booking the Government contribution	At present the Govt. matching contributions are booked under the minor head '-----' which is a transitory head. No budget provision is

	under the Functional Major head.	required. Before the accounts are closed, the balanced under this head should be transferred to the final head. After the accounting heads are finalized the amount of government contribution should be debited to a functional major head for which there should be provision of funds.
11	Can any individual continue to contribute under tier-I even after the age of 60 years?	The matter has been referred to DEA for clarification.
12.	What will be the formula for rounding off when 10% of (basic+DA) will be recovered from the salary of the Government servant.	The contributions payable by the government servants and those paid by the government should be rounded off to the nearest rupee in terms of the instructions contained in Appendix-II of Central Government.
13	It is presumed that the bill pertaining to the matching contribution would be a 'NIL' bill.	It is confirmed that the bill for drawal of matching contribution by government will be a "NIL" bill. The amount of a government's contributions will be transferred by No. "502-Expenditure Awaiting Transfer to Other Heads/Department" for credit to the head "8342-Other Deposits" No amount will be paid on this bill.
14	For the purpose of simplification basic pay plus D.A. may be taken as fixed for the entire year. This would obviate the need for calculation of D.A. arrears twice in a year and increment once and consequent preparation of supplementary bills.	The issue was examined by this office and it was not agreed to. It has been decided that whenever there is any increase or decrease in emoluments of a government servant during the middle of a month, the change in the rate of contribution (both government servant and government) will be given effect only from the first of the following month.
15	Who will calculate the interest-PAO or Central Pension Accounting Office?	The PAO should calculate the interest.
16	Since Cheque drawing D & D.Os are having the budget with them how the PAO will pass the bill and give payment without budget?	The PAOs should be aware of the progressive expenditure in respect of CDDOs. Moreover, they may obtain a certificate with regard to availability of funds on each bill itself.
17	Instead of preparing a separate bill for the matching contribution the feasibility of	Since the contributions payable by the government servants and the matching contributions paid by the government are

	incorporating a separate column regarding government's contribution in the same bill may be explored.	debitable to different heads, these two items cannot be drawn in the same bill.
18	Whether the 'New Pension Scheme' is applicable for the officials initially appointed on daily wages and later on conferred 'temporary status' and contributing towards GPF and whose services are regularized on or after 1-1-2004	The matter is being referred to DOPT.
19	What happens if an employee gets transferred during the month? Which office will make deduction of contributions?	As in the case of other recoveries, the recovery of contributions towards NPS for the full month (both individual and government) will be made by the office who will draw salary for the maximum period.
20	Whether the non-practicing allowance (NPA) payable to medical officers will count towards 'pay' for the purpose of working out contributions to NPS?	Yes, Ministry of Health & Family Welfare has clarified vide their O.M. No. A45012/11/97-CHS.V dated 7-4-98 that the Non-practising Allowance shall count as 'pay' for all service benefits. Therefore, this will be taken into account for working out the contributions towards the New Pension Scheme.
21	Whether a government servant who was already in service prior to 1-1-2004, if appointed in a different post under the government of India will be governed by the CCS (P) Rules or New Pension Scheme.	In cases where government servants apply for posts in the same or other departments and on selection they are asked to render technical resignation the past services are counted towards pension under CCS (Pension) Rules, 1972. Since the government servant had originally joined government service prior to 1-1-2004, he should be covered under the CCS (Pension) Rules, 1972.

CHAPTER

16

PENSION SCHEME RULES FOR THE UNIVERSITY EMPLOYEE APPOINTED PRIOR TO 1-1-2006 IN THE STATE OF HARYANA

SECTION-I : SHORT TITLE AND COMMENCEMENT

16.1. (a) This scheme called the 'University Employees' Pension Scheme 1997' formulated to afford the benefit of Pension in lieu of C.P.F. by creating a Corpus Fund by transferring the up-to-date contribution of C.P.F. made by the University alongwith interest accrued thereon in respect of employees who were in service on 1.4.1995 and have not attained the age of superannuation prescribed in these rules on this day and have also opted for the said scheme under these Rules.

(b) It shall be deemed to have come into force with effect from 1st April, 1995.

16.2 Definition

Unless there be anything repugnant in the subject or context, the terms in these rules carry the meaning as under:—

(i) Government

Government means the Government of the State of Haryana in the Department of Education.

(ii) University

University means the University of State of Haryana.

(iii) Executive Council

Executive Council means the Executive Council of University.

(iv) Vice-Chancellor

Vice-Chancellor means the Vice-Chancellor of University or any other person exercising the powers of Vice-Chancellor for the time being.

(v) Registrar

Registrar means the Registrar of University, or any other person exercising the powers of Registrar for the time being.

(vi) Pay

“Pay” means the amount drawn monthly by university employee, other than special pay or pay granted in lieu of his personal qualification or his length of service, in the functional pay scale, which has been sanctioned for a post held by him substantively or in an officiating capacity or in case where no separate functional pay scale is sanctioned for the post held by the university employee constituting a cadre, in the pay scale to which he is entitled by reason of his position in a cadre;

(vii) Revised Pay Scale

“Revised Pay Scale in relation to any post or any university employee occupying such post means revised functional structure of pay prescribed for such post in place of the existing functional pay structure under these rules;

(vii) Pay in the Pay band

“Pay in the Pay band” means pay drawn in the running pay bands specified in Column 5 of the First Schedule on Hr. C S (Revised Pay) Rules 2008.

(viii) Revised Emoluments

“Revised Emoluments” means basic pay of a university employee in the revised functional pay Structure for the post held by the university employee and includes the revised non practicing allowance, if any, admissible to him in addition to the pay in the revised functional pay structure;

(ix) Present Scale

Present Scale in relation to any post/grade specified in **column (1)** of the First Schedule means the scale of pay specified against that post in **column (2)** thereof on Hr. C S (Revised Pay) Rules 2008

(x) Competent Authority

- (a) Executive Council of the University would be competent to adopt the Pension Rules for University Employees as approved by the State Govt.
- (b) Competent authority means the authority competent to sanction Pension to the employees of University. Competent authority for the purpose of this scheme will be Vice-Chancellor of the University. He may further delegate his powers to sanction the Pensionary benefits to the persons not less than a rank of Registrar in the University.
- (c) Any change(s) in grant of pensionary benefits as made by the Haryana Govt. to its employees from time to time shall be made applicable to the University employees with the approval of the Vice-Chancellor.

(xi) Employee

Employee wherever referred to in this Scheme mean teaching & non-teaching employees of University employed on regular basis as well as work charged/adhoc basis followed by regular appointment against sanctioned posts.

(xii) Family

Family for the grant of Family Pension as contained in the rules includes the following relatives of the employees as laid down in Para 2 (ii) and notes thereunder of Family Pension Scheme, 1964 printed at Appendix-I of Punjab. C.S.R. Vol.-II applicable to Haryana Govt. Employees.

- (a) Wife, in the case of male employee.
- (b) Husband, in the case of female employee.
- (c) Minor sons.
- (d) Unmarried minor daughter.

(xiii) Corpus Fund

Corpus fund means Pension Fund. It will be kept out of consolidated Provident Fund of the University. There shall be an established fund to be known as Pension Fund created by transferring the total up-to-date University contribution alongwith interest accrued thereon in respect of its employees governed by the Pension Scheme.

- Note :-**(a) *Rate of Interest shall be that as is allowed on C.P.F. by the University from time to time.*
- (b) *University will continue to contribute the matching share of C.P.F. @ 10% of Basic pay of the member employees of this scheme towards the above fund onward the date of commencement of this scheme.*

(xiv) Superannuation Age

It is the particular age at which a University employee is required to retire on completing the age of sixty years subject to maximum qualifying service of 33 years (qualifying service 28 years as per New Pension Scheme).

A University employee however, seek voluntary retirement after 20 years service with the approval of the appointing authority.

Provided that an employee shall be retired on the imposition of the penalty of compulsory retirement governing the terms and conditions of service of University employees

- (xv)** Temporary service used in these rules shall mean the period spent on probation after the regular appointment against the sanctioned post.

16.3 Extent of Application

16.3.1 This scheme shall apply to all employees who:

- (i) are appointed to the sanctioned aided posts on regular basis on or after 1.4.1995.
- (ii) were appointed to the sanctioned posts on regular basis before 1.4.1995 and continue to work as such after that, provided that the employees who were appointed to the sanctioned aided posts on regular basis before 1st April, 1995 and who have attained the age of superannuation as prescribed in these rules on or after that date shall have the right to opt for this scheme within a period of three months from the date of publication of this scheme.

16.3.2 This scheme shall not apply to:

- (a) an employee appointed on part time basis against sanctioned aided posts.

- (b) an employee, who had retired from the sanctioned post before 1st April, 1995 and an employee who had attained the age of superannuation as provided in these rules before the said date.
- (c) an employee who is governed by the Contributory Provident Fund.
- (d) an employee employed on a leave gap arrangement, on contract basis, apprenticeship etc. and the service for which no C.P.F. contribution has been made by the University.

16.4 Qualifying Service

- (i) All service interrupted or continuous paid by the University and for which University share is contributed towards Pension fund shall be treated as qualifying service. The period of break shall be omitted while working out aggregate service.
- (ii) E.O.L. (Without Pay) counted towards increment under rule 4.9 (b) (ii) of Punjab C.S.R. Vol. I, Part-I will be counted towards service qualifying for pension, provided that University contributes its share towards pension fund for this period.
- (iii) Periods of suspension, dismissal, removal, compulsory retirement followed by re-instatement will count for pension to the extent permissible under the University rules.
- (iv) Resignation from the University service or dismissal or removal from it for misconduct, insolvency, inefficiency, not due to age, or failure to pass prescribed examination will entail forfeiture of past service in terms of rules printed in University Calendar.
- (v) An interruption in the service of a University employee caused by wilful absence from duty and unauthorised absence without leave will as hitherto entail forfeiture of past service.
- (vi) (a) The period spent on contract basis and also service paid from contingency or apprenticeship shall not count as qualifying service for Pension.

(b) The period spent on adhoc basis in this University shall be counted as qualifying service for Pension provided such services count for increment as per instructions given in the letter No. F.D. Hr. No.I/2 (11)-80-2 FRII dated 31-1-1984.

- (c) The period spent on work charged basis in this University shall be counted as qualifying service for Pension provided :-
- (i) the service rendered is against the sanctioned posts followed by regular employment;
 - (ii) there is no interruption in the two or more spells of service or such service is a whole time employment and not part time or portion of day.
 - (iii) interruptions fall within condonable limits; and
 - (iv) Employees referred to in Clauses (b) & (c) above will have to deposit the amount equal to the total University Contribution alongwith interest thereon for the said period till the regularization of their service against sanctioned posts.
 - (vii) The period of service rendered by an employee in any State Govt. or Govt. aided Private College or in any University/autonomous body against aided post prior to joining in the University shall not count as qualifying service for pensionary benefits.
 - (viii) The period spent on deputation under University rules shall count as qualifying service for the purpose of pension if the pension contribution for such period is deposited in corpus fund at the rates prescribed in Annexure 'C' referred to rule 10.10 of Punjab C.S.R. Vol. I, Part-I, applicable to Haryana Govt. employees and amendments from time to time.

16.5 Condonation of Interruption

16.5.1 Interruption in service either between two spells of permanent, or temporary service or between a spell of temporary service and permanent service or vice-versa in the case of a University employee retiring on or after 1.4.1995 may be condoned, subject to the following conditions:

- (i) The interruption should have been caused by reasons beyond the control of University employee concerned.
- (ii) Service preceding the interruption should not be less than five years' duration. In cases where there are two or more interruptions, the total

service, pensionary benefits in respect of which shall be lost if the interruptions are not condoned.

- (i) The interruption should not be of more than one year's duration. In cases where there are two or more interruptions, the total period of all interruptions to be condoned should not exceed one year.

16.6 Option

- (i) The existing employees of the University, who are appointed before 1.4.1995 and are continuing in service and have not attained the age of superannuation on this date; and
- (ii) The employees, who have since retired on attaining the age of superannuation or sought voluntary retirement under these rules or have died before attaining the age of superannuation during the period from the date of introduction of pension scheme i.e. 1.4.1995 to the date of notification of this scheme, they or their eligible spouse whatever the case may be, shall have the right to either opt:
 - (a) to continue to be governed by the C.P.F. rules,
OR
 - (b) to elect, to be governed by the Pension Scheme contained in these rules.
- (iii) Pension scheme shall be compulsory for employees appointed on regular basis against sanctioned posts on or after the date of notification of these Rules.
- (iv) Options in this regard shall be exercised by the eligible employees in the proforma at Annexure 'A' within three months from the date of notification of the Scheme, provided
 - (a) In case of University employee who is on the date of such notification or as the case may be, date of such amendment is out of India, on leave or deputation, on foreign service, the said option shall be exercised by him/her in writing within three months of the date of his taking charge of his post.
 - (b) Where a University employee is under suspension on the date of such notification, the option may be exercised by him/her within three months of the date of his return to his duty.

- (c) If the option in writing is not received within stipulated period, the University employee shall be deemed to have elected to be governed by the existing C.P.F. rules.
- (v) Option once exercised shall be final and employees will not be allowed to change the option again.

Note :- In case of employees or spouse of the deceased employee who give option under para 15.5 (ii) of above rule will have to deposit the total University Contribution of C.P.F. plus interest received by them on their retirement alongwith interest, thereon from the month they received the final payment upto the date of deposit in case they have received the retirement benefits under the C.P.F. scheme. In the cases in which retirement benefits under the C.P.F. scheme have not been received by the employees/eligible spouse, their total University share alongwith interest accrued thereon shall be transferred in the corpus fund. If there is any shortfall due to drawl of University share by them as advance they will refund the amount alongwith interest in lumpsum or the same will be made good from their own share lying in the C.P.F. Account, if adequate amount exists there. The interest to be charged will be the same as allowed to employees on their P.F. accumulations.

SECTION-II : GENERAL PROVISION RELATING TO GRANT OF PENSION

16.7 Benefits of Scheme

The following retirement benefits shall be given under the scheme in accordance with the rules and provisions laid down in Punjab C.S.R. Vol. II applicable to Haryana Govt. Employees and amendments from time to time:

I. Superannuation Pension

It is granted to an employee entitled or required by rules regarding condition of service of University employees, who retires at a particular age of sixty governing the terms and conditions of services of University employees.

A University Employee may, however, seek voluntary retirement after 20 years service with the approval of the appointing authority.

In case of those employees whose date of birth falls on the first day of the month, the date of retirement will be the afternoon of the last day of the month preceding the month in which their date of birth falls.

Provided that an employee shall be retired on the imposition of the penalty of compulsory retirement.

II. *Invalid Pension*

It is granted to an employee on his retirement, who by bodily or mental infirmity, is permanently incapacitated for service or for the particular branch of it, to which he/she belongs.

III. *Compensation Pension*

Compensation pension is granted to an employee, who is discharged from service owing to abolition of the post held by him, when it is not possible to appoint him to another post, and he is also not willing to accept lower post, if offered.

IV. *Retiring Pension*

It is granted to an employee, who is permitted to retire or is asked to retire in public interest after completing prescribed qualifying service or age in accordance with rule 3.26(d) & (e) of C.S.R. Vol.-I, Part-I.

V. *Family Pension*

Family pension shall be admissible to the legal spouse of those employees, who were in receipt of compensation, invalid, retiring or superannuation pension, after retirement or who die while in service after completing minimum period of one year continuous service holding permanent post on regular basis.

16.8 Voluntary Retirement

At any time a University employee who has completed 20 years of qualifying service may, by giving notice of not less than 3 months in writing to the appointing authority, retire from service in accordance with the rules and provisions contained in Rule 5.32 (B) (ii) of Punjab C.S.R. Vol. II.

16.9 Entitlement and Eligibility

In the case of University employee retiring on or after the 1st April, 1995 in accordance with the provisions of these rules after completing qualifying service of not less than 28 years or more the amount of superannuation, retiring, invalid and compassionate pensions shall be 50% of the minimum of the pay in the pay band plus Grade Pay in the corresponding revised scale in terms of Haryana Civil Services (Revised Pay) Rules, 2008, or as the case may be. However, in the case of a University employee who at the time of retirement has rendered qualifying service or ten years or more but less than

twenty eight years, the amount of pension shall be such proportion of the maximum admissible pension as the qualifying service rendered by him bears to the maximum qualifying service of thirty-three years, subject to a minimum of Rs.3500/- per mensem.

The calculation of ratio of proportionate admissibility of the pension in all such cases where the said qualifying period of full pension benefits have been so reduced to 28 years shall be made in the manner specified below:-

- (i) In cases of qualifying service being 28 years or above
- (ii) In cases where the actual qualifying service falls short of 28 years but happens to be more than 10 years: *Number* of qualifying service in half years (HY)/112 i.e. 50 HY/112 or 46 HY/112, etc.

An employee is eligible for grant of Pension who completes minimum ten years of qualifying service at the time of retirement subject to other conditions laid down in rule 2.2 of Punjab C.S.R. Vol. II applicable to Haryana Govt. employees.

Though these rules do not contain the provision of Death-cum-retirement gratuity even then the employees, who opt for these rules and retire in accordance with the provisions of these rules before completing qualifying service of 10 years, the amount of service gratuity shall be paid in accordance with the table laid down in rule 6.16(1) of C.S.R. Vol. II.

16.10 Quantum of Pension

The emoluments as defined in rule 6.19 of Punjab C.S.R. Vol. II subject to minimum of Rs. 3500/- per mensem and maximum ceiling at 50% of the revised pay referred at **15.2 (vii)**.

16.11 Commutation of Pension

The entitlement of the employees to commutation of Pension will be as per the corresponding provisions of Punjab C.S.R. Vol. II applicable to Haryana Govt. employees as amended from time to time. Other conditions for commutation of pension will also apply as per rules *ibid*. The commutation value of pension will be ascertained in accordance with table annexed referred to in rule **11.5 of C.S.R. Vol. II**.

Notwithstanding anything contained in these rules, the commuted portion of superannuation/retirement pension shall be restored after 15 years or from the actual receipt of commuted value, whichever is later.

16.12 Family Pension

In case of death of an employee or Pensioner the family pension shall be calculated at a uniform rate of 30% of basic pay drawn in the running pay bands specified in Column 5 of the First Schedule on Hr. C S (Revised Pay) Rules 2008 in all cases instead of slab system and shall be subject to a minimum of Rs. 3500/- per month and a maximum of 30% of the highest pay.

Note :-*The minimum family pension will be Rs. 3500/- and maximum upto 50% of highest pay.*

1. *'Pay' for this purpose means the pay as defined in Rule 2.44 of Punjab C.S.R. Vol. I, Part-I, which the person was drawing on the date of his death while in service or immediately before his retirement. If on the date of his death while in service or immediately before his retirement, or person has been absent from duty on leave (including extra ordinary leave) or suspension, 'Pay', means the pay which he drew immediately before proceeding on such leave or suspension, it includes basic pay in the pay band + grade pay + special pay .*
2. *In respect of member employees of this scheme who die in harness, family pension will be admissible for a period of seven years from the date following the date of death or till the date on which the officer/deceased pensioner would have attained the age of 65 years, had he remained alive, whichever period is shorter, the pension payable will be at 50% of the pay last drawn, subject to a maximum of twice the pension admissible under para 1 above.*

In case of any matter relating to Pension not covered under these rules, the provisions of Punjab C.S.R. Vol. II as amended from time to time and as applicable to Haryana Govt. employees shall apply mutatis mutandis to the employees of the University also.

In the case of employees governed by these rules, they, in addition to pension shall be entitled to gratuity in accordance with rules/instructions applicable to Haryana Govt. employees. The provisions relating to Contributory Provident Fund and Gratuity as contained in University Statutes and the rules framed there under shall not be applicable.

16.13A Death-cum-Retirement, Gratuity, Ex-gratual grant et.

- (1) An employee or his family (in the event of death of an employee) shall be entitled to the grant of gratuity on the pattern of Haryana Govt rules regarding Death-cum-Retirement Gratuity as per (Appendix-A):-

Appendix-A

(1) An officer who has become eligible for pension or gratuity under the rules applicable to him and has completed five years qualifying service, may, on his retirement from service, be granted an additional gratuity not exceeding the amount specified in sub-rule (3).

(2) (a) If an officer, who has completed five years' qualifying service, dies while in service, a gratuity, not exceeding the amount specified in sub-rule(3) may be paid to the person or persons on whom the right to receive the gratuity is conferred under rule 15.13B who belongs to categories (i) to (iv) mentioned therein except widowed daughters. Where there are no such surviving widowed daughters and/or one or more members of the family of the government servant who belongs to categories (v) to (ix) mentioned 15.13B, the gratuity may be paid to all such persons in equal shares. In cases where the qualifying service is less than the prescribed minimum (viz., 5 years) the deficiency should not be condoned.

(b) The family of a pensionable employee who dies before completing five years qualifying service shall also be eligible for the gratuity equal to six months' emoluments of a Government employee at the time of his death except in cases in which death occurs in the first year of service where the gratuity admissible shall be equal to two months emoluments.

(3) In the case of government employee retiring in accordance with the provisions of these rules, the amount of gratuity shall be one fourth of the emoluments of the Government employee for each completed six monthly period of qualifying service subject to maximum to 16 ½ times the emoluments in the case of Class-I, II & III and 17 ½ times the emoluments in the case of Class-IV employees. In the event of the death of a Government employee while in service, the gratuity shall be subject to a minimum of 12 times the "emoluments" of a Government employee at the time of his death, provided that in no case shall it exceed Rs. 36,000/-. Limit of DCRG raised to Rs. 1,00,000/- w.e.f. 1-1-1986.

(4) If an officer who has become eligible for pension or gratuity under the rules applicable to him, dies after he has retired from service, and the sum actually received by him at the time of death on account of such gratuity or pension together with the gratuity granted under sub-rule (1) and the commuted value of any portion of pension commuted by him are less than the amount equal to 12 times his "emoluments" a gratuity equal to the deficiency may be granted to the person or persons specified in sub-rule (2).

Note: 1. *The residuary Gratuity mentioned in sub-rule (4) is admissible only if the death of the Government servant takes place within five years, from the death of his retirement.*

2. *The words "sums actually received" under this rule will also include the amount of temporary increase in pension for determining the amount of residuary gratuity payable to the nominee or legal heirs of the deceased Government servant.*

(5) The emoluments' for the purpose of this section shall be subject to a maximum of Rs. 2500/- per mensem and these shall be reckoned in accordance with the rule 6.19(C) of these rules; Provided that if the 'emoluments' of Government employee have been reduced during the last ten months of his service, otherwise than as a penalty average emoluments as defined in rule 6.24 of these rules shall be treated as emoluments.

Note: *In the case of Government employee who during the currency of the leave preparatory to retirement upto 180 days on full pay, or earned leave not exceeding 120 days; or first 120 days of any periods of earned leave on full pay exceeding 120 days, earns an increment which is not withheld, he is entitled to count the pay which he would have drawn had he remained on duty, as 'emoluments' for the purpose of death-cum-retirement gratuity under this sub rule, even though the increase in pay is not actually drawn leave.*

(6) The Government will have the right to effect recoveries from the gratuity sanctioned under this rule, in the same circumstances as recovery can be effected from an ordinary pension under 2.2 (b).

(7) No gratuity may be granted under this rule, if the officer was dismissed or removed for misconduct, insolvency or inefficiency. Compassionate grants may, however, be made under this rule in accordance with rule 2.5.

(8) A gratuity can be sanctioned under this rule after giving due regard to the provision of rule 6.4. The existing rules, which applies to the grant of an ordinary pension, will also apply in respect of a gratuity that may be sanctioned under this rule in so far as such rules are not inconsistent with the provision of rule 15.13A and 15.13 B.

16.13B (1) For the purpose of this rule:

(a) "family" shall include the following relatives of the Govt. employee:-

- (i) wife or wives including judicially separated wife or wives, in the case of male Government employee;
- (ii) husband including judicially separated husband in the case of female Government employee;
- (iii) sons; (including
- (iv) unmarried and widowed daughters; step-children and adopted childrens);

- (v) brothers below the age of 18 years and unmarried and widowed sisters, including step brothers and sisters;
 - (vi) father; (including adoptive
 - (vii) mother; parents in case of individual whose personal law permits adoption);
- (b) “persons” for the purpose of this rule shall include any company or association or body or individuals, whether incorporated or not.

(2) An officer shall, at any time after confirmation, may/shall make a nomination conferring on one or more persons, the right to receive any gratuity that may be sanctioned under sub-rule (2) & (4) of rule 15.13A and any gratuity which having become admissible to him under sub-rule (1) of that rule and rule 6.16 has not been paid to him before death;

Provided that if, at the time of making nomination, the officer has a family, the nomination shall not be in favour of any person or persons other than the members of his family.

(3) If an officer nominates more than one person under sub-rule (2) he shall specify in the nomination the amount of share payable to each of the nominees, in such manner as to cover the whole amount of the gratuity.

(4) An officer may provide in a nomination -

- (a) in respect of any specified nominee, that in the event of his predeceasing the officer the right conferred upon that nominee shall pass to such other persons as may be specified in the nomination; provided that if at the time of making the nomination the officer has a family consisting of more than one member, the person so specified shall not be person other than a member of his family;
- (b) that the nomination shall become invalid in the event of the happening of the contingency specified therein.

(5) The nomination made by an officer who has no family at the time of making it, or a provision made in nomination under Clause (a) of sub-rule (4) by an officer whose family consists, at the date of making the nomination of only one member, shall become invalid in the event of the officer subsequently acquiring a family, or an additional member in the family, as the case may be.

(6) (a) Every nomination shall be in such one of the forms Pen-1-C to Pen-1-F as may be appropriate in the circumstances of the case.

Note: *The forms provided for only one alternate nominee and it is not open to a government servant to nominate more than one alternate nominee against any original nominee.*

(b) An officer may any time cancel a nomination by sending a notice in writing to the appropriate authority; provided that the officer shall, alongwith such notice, send a fresh nomination made in accordance with this rule.

(7) Immediately on the death of a nominee, in respect of whom no special provision has been made in the nomination under Clause (a) of sub-rule (4), or on the occurrence of any event, by reason of which the nomination becomes invalid, in pursuance of Clause (b) of that sub-rule of sub-rule (5), the officer shall send to the appropriate authority a notice in writing formally canceling the nomination, together with a fresh nomination made in accordance with this rule.

(8) (i) Every nomination made, and every notice of cancellation given, by an officer under this rule, shall be sent by him to the Accountant General, Haryana, in the case of a gazetted officer, and to the Head of his office in the case of non-gazetted officer. Immediately on receipt of a nomination from a non gazetted officer the Head of the office shall countersign it, indicating the date of receipt, and keep it in safe custody.

Provided that the Head of office may authorize his subordinate gazetted officers to countersign nomination forms of non-gazetted Govt. employees.

(ii) Suitable entry regarding receipt of nomination shall be made in the service book of the government employee concerned.

(9) Every nomination made, and every notice of cancellation given, by an officer shall, to the extent that it is valid, take effect on the date on which it is received by the authority mentioned in sub-rule (8).

16.13C Debarring a person from receiving gratuity:

(1) If a person, who in the event of death of a government employee while in service, is eligible to receive gratuity in terms of rule 6.16-B is charged with the offence of murdering the Government employee or for abetting in the commission of such an offence his claim to receive his share of gratuity shall remain suspended till the conclusion of the criminal proceedings instituted against him.

(2) If on the conclusion of the criminal proceedings referred to in sub-rule (1), the person concerned:-

- (a) is convicted for the murder or abetting in the murder of the government employee, he shall be debarred from receiving, his share of gratuity which shall be payable to other eligible members of the family, if any.
- (b) is acquitted of the charge of murdering or abetting in the murder of the government employee, his share of gratuity shall be payable to him.

(3) The provision of sub-rules (1) and (2) shall also apply to the undisbursed gratuity admissible under rule 15.13A, if a government employee dies after retirement without receiving the gratuity.

Note: *While a nomination as also any change therein will normally be made by an officer during his service, he may be allowed to make a fresh nomination after retirement if such a contingency arises.*

16.13C In chapter VI, in section III, for Part C, the following part shall be substituted namely:-

C-Terminal gratuity for Temporary servant, (1) w.e.f. the 7th June, 1961, a temporary government servant who is discharged on account of retrenchment will be eligible for a gratuity at the rate of 1/3rd of a month's pay for each completed year of service, provided he has completed not less than 5 years continuous service at the time of discharge.

- (2) (a) for the purpose of sub-rule (1) the term 'pay' means basic pay and dearness pay only or the date of his discharge from service. It will not include special pay, personal pay, and other emoluments classed as "pay". In case the person concerned was on leave with or without allowance immediately before discharge pay for the purpose will be the pay which he drew before proceeding on such leave, provided that the benefit of increase in such pay not actually drawn due to increment or promotion to a post carrying a higher rate of pay falling during leave not exceeding 120 days of earned leave or the first 120 days of such earned leave exceeding 120 days only will also be taken in account.
- (b) "Government service" means temporary service under the Government of Haryana and includes temporary service rendered in composite Punjab and in the erstwhile Pepsu before its merger with Punjab.
- (c) "A temporary service" means service in a temporary post and officiating service in a permanent post.

(3) The grant of gratuity under this rule shall be subject to the service rendered by the government employee concerned being held by the authority competent to appoint him to be approved and satisfactory. No gratuity shall be admissible:-

- (a) in case where the government servant concerned resigns his post or is removed or dismissed from public service;
- (b) to a probationer or other government servant discharged from failure to pass the prescribed test or examination;

In case the amount of gratuity payable under this rule remains undrawn on account of death of a government servant, it will be payable to his family in the order of preference given below:-

1. Eldest surviving widow in the case of a male Government servant.
2. Husband in the case of female Government servant.
3. Eldest surviving son.
4. Eldest surviving unmarried daughter.
5. Eldest widow daughter
6. Father.
7. Mother.
8. Eldest surviving brother below the age of 18 years
9. Eldest surviving unmarried sister
10. Eldest surviving widowed sister.

(2) If an employee dies before the age of retirement ex-gratia grant and other facilities shall be granted to the family of the deceased employee, as per rules framed by the Executive Council for the purpose.

Power to remove difficulties

If any difficulty arises in the implementation of the scheme or interpretation of any provision of these rules, the competent authority after seeking clarification from the Govt. in Finance Department will remove such difficulty.

CHAPTER

17

T.A. & L.T.C. REGULATION

17.1 The Travelling Allowance Regulations

PART-I

Except as provided in Part-II, the payment of railway fare, daily allowance and mileage allowance to University employees shall be regulated according to rates prescribed by the Haryana Government. The present rates are as under :

17.1.1 (a) For the purpose of TA/DA etc. grading of the employees in the pre-revised scale shall be as under:-

- Grade-I Employees drawing pay of Rs.16000/- and above per month.
- Grade-II Employees drawing pay of Rs.10500/- and above but below Rs.16000/- per month.
- Grade-III Employees drawing pay of Rs.8000/- and above but below Rs.10500/- per month.
- Grade-IV Employees drawing pay of Rs.4000/- and above but below Rs.8000/- per month.
- Grade-V Employees drawing pay below Rs.4000/- per month.

(b) Entitlement for travelling by Rail/Bus/Own Car/Scooter/ Motor Cycle etc. and for Local journeys:

<i>Sr. No.</i>	<i>Category of University Employees</i>	<i>By Rail</i>	<i>By Bus</i>	<i>By Own Car/ Scooter etc.</i>	<i>Local Journey</i>
(1)	(2)	(3)	(4)	(5)	(6)
1.	Officers of Grade-I & Heads of Deptt.	AC 1st	AC Bus	By Car	By Taxi or Own Car
2.	Officers of	1st Class/2nd	AC	By Car (with	By Taxi or

	Grade-II	Class-II Tier-Sleeper/AC Chair	Bus	permission of Competent authority for each journey)	Own Car
3.	Employees of Grade-III	1st Class/II AC-III Tier Sleeper/AC Chair Car	Deluxe Bus	Scooter/Motor Cycle (with per-mission of competent authority for each journey)	By Auto Rickshaw
4.	Employees of Grade-IV	2nd Class Sleeper/II AC-III Tier Sleeper	Express Semi-Deluxe	No	By Auto Rickshaw
5.	Employees of Grade-V	2nd Class/2nd Sleeper	Ordinary Bus	No	By Auto Rickshaw/Bus/Rickshaw

- Note:**
1. *The actual cost of reservation and sleeper charges will be reimbursed in full.*
 2. *Rate of road mileage in case of journey performed by own car will be Rs.6/- per k.m. and in case of journey by Scooter/Motor Cycle, it will be Rs.3/- per k.m.*
 3. *Toll Tax paid by the persons performing journey by own Car/Taxi will be reimbursed.*
 4. *The rate of mileage allowance for journey on foot and bicycle, on tour and transfer would be Rs.0.50 paise per k.m.*

(c) Journey by Air :

Heads of the Departments and the Officers in the (pre-revised) pay scale of Rs.18400-22400

On authorisation by the Vice-Chancellor in case of other Officers/ Teachers.

(d) The daily allowance shall be paid at the following rates:

<i>Categories of employees</i>	<i>In Haryana</i>	<i>Outside Haryana (other than Column 4)</i>	<i>Other towns above 10 lacs population</i>
<i>1.</i>	<i>2.</i>	<i>3.</i>	<i>4.</i>
Grade-I	160	210	260
Grade-II	130	170	210
Grade-III	105	130	170
Grade-IV	90	120	145
Grade-V	80	105	130

- (e) Where an employee has to stay in accommodation run on commercial lines in Delhi and other places outside Haryana, actual Hotel/Tourist Bungalow expenses shall be reimburseable upto following limits :-

<i>Categories of employees</i>	<i>In Delhi</i>	<i>Other places outside Haryana</i>
Grade-I	(Rs. per day) 1300	Reimbursement of actual expenses incurred towards normal single room rent in a hotel of a category of not above 4 Star.
Grade-II	975	Reimbursement of actual expenses incurred towards normal single room rent in a hotel of a category of not above 3 Star.
Grade-III	650	650
Grade-IV	400	400
Grade-V	260	260

Note : (i) Where an employee while on tour has to stay in a hotel/tourist bungalow run on commercial line at a place outside Haryana, half daily allowance may be allowed where hotel/tourist bungalow expenses are reimbursed as above.

(ii) Claims would be admissible on production of actual receipt/bills.

(iii) As per 1991 Census, the following towns are with a population of 10 lacs and above :-

1. Ahmedabad	13	Lucknow
2. Bangalore	14.	Ludhiana
3. Bhopal	15.	Madras
4. Calcutta	16.	Madurai
5. Coimbatore	17.	Nagpur
6. Delhi	18.	Patna
7. Greater Bombay	19.	Pune
8. Hyderabad	20.	Surat
9. Indore	21.	Vadodara

10.	<i>Jaipur</i>	22.	<i>Vishakhapatnam</i>
11.	<i>Kanpur</i>	23.	<i>Varanasi</i>
12.	<i>Kochi</i>		

17.1.2 (a) For local journeys performed on tour outside the state, actual expenditure as per entitlement will be reimburseable on the basis of certificate given by the University employee mentioning the places of local journeys and also Taxi/Auto Rickshaw number(s).

(b) For local journeys performed on tour within the State, employees, as per entitlement given in rule 1(b) above, will be paid mileage allowance @Rs.6 per k.m. for Taxi/Car and Rs.3/- per k.m. for other mode of conveyance for journeys between office/residence and Bus Stand/Railway Station/Airport at Headquarters and also at the duty station between Bus Stand/Railway Station/Airport and the place of duty/residence.

17.1.3 The Vice-Chancellor shall sanction the performance of Journeys in respect of the Heads of the Departments/Offices, Professors, Registrar, Controller of Examinations and Principals; the Registrar in respect of other Class 'A', 'B' & 'C' Employee working in Teaching/Non-Teaching Departments/Colleges/ Branches; the Controller of Examinations shall, however, exercise this power in respect of Class 'B', 'C' & 'D' Employees working in his Branches and the Finance Officer in the case of Class 'D' Employees working in the University Offices/Branches. However in the case of Class 'B', 'C' & 'D' Employees working in the Teaching Departments/Colleges/Institutes/other Offices, the Head of the Department/College/Institute/Office shall be the authority competent to sanction the performance of such journeys.

The Registrar in case of Class 'A', 'B', 'C' & 'D' Employees, may, when he considers it necessary, sanction payment of travelling allowance in advance, and the amount so paid shall be deducted from the relevant T.A. Bill.

PART-II

17.1.4 When traveling abroad, Vice-Chancellor should get T.A. and D.A. at the rates admissible to Grade-I Officers of the Government of India.

17.1.5 Members of the University Court, Executive Council, Academic Council, Finance Committee, Faculties, Board of Studies, Establishment Committee, Selection Committee for appointments when attending meeting of these authorities or Committees constituted by the Vice-Chancellor, may if they travel by own car be allowed to charge T.A. etc. by road, as at rates approved by the Vice-Chancellor from time to time provided the distance each way does not exceed 200 kms. which limit may be extended to cover any place within Haryana in the case of Members of Academic Council, Executive Council, Court and members of the Inspection Committees appointed to inspect the affiliated/new Colleges.

Provided further that the Vice-Chancellor may, in exceptional circumstances, extend the limit of 200 kms. each way in case of Experts on Selection Committees.

The Vice-Chancellor may, however, allow travel by Taxi (receipt to be attached).

17.1.6 Life members in recognised schools shall be considered as officers drawing pay (pre-revised) of Rs.8000/- p.m.

17.1.7 The Judge of the Panjab and Haryana High Court shall be entitled to receive, for the journeys performed by him in connection with the affairs of the University, T.A. at the rates admissible to him as a High Court Judge or at the University rates, whichever he chooses.

17.1.8 (a) Examiners, belonging to States, other than Haryana, shall be entitled to draw T.A. at the rates as prescribed in Part-I of these Regulations or at the rates admissible to them in their own University or State, whichever are more favourable to them.

(b) Travelling allowance of a person, who is not in receipt of any pay or of a person who has retired from service, shall be calculated on the basis of his declared income or the pay last drawn by him, as the case may be.

(c) Military or N.C.C. officers, while performing journeys on University business shall be paid T.A. at Army rates, applicable to their ranks, provided they certify that the journey was performed in Uniforms.

(d) Student-Members on the various University Bodies, shall be paid T.A. and D.A. as admissible to Grade-I Officers.

17.1.9 Persons invited to deliver extension lectures shall be paid normal T.A. according to University rates but without any halting allowance.

17.1.10 (a) If a person travels in another person's car, he will be entitled to Railway fare/Bus fare as per scales prescribed, D.A. as mentioned in Part-I, provided nobody else draws any T.A. in respect of that car in that trip.

(b) In the case of travel by Govt./University Vehicle full daily allowance would be paid for each day or part thereof spent away from the headquarters for absence of 24 hours or more. Where the total absence from the headquarters is less than 24 hours daily allowance would be paid at the following rates :—

- (i) Where absence from
Headquarters is less
than 6 hours ... No D.A.

- (ii) Where absence from Headquarters is for 6 hours or more but less than 12 hours ... Half D.A.
- (iii) Where absence is for 12 hours or more but less than 24 hours ... Full D.A.

Provided further that the Personal Assistant to the Vice-Chancellor when required to travel in staff car between stations connected by rail shall be allowed to draw travelling allowance as for a journey on tour, less one single fare by rail of the Class to which he is entitled.

- (c) If due to some emergent work, under orders of the Vice-Chancellor, a person is required to undertake journey which costs him more than the Railway fare/Bus fare of the Class to which he is entitled, he shall be paid the actual cost of the journey, local mileage and D.A. etc.

17.1.11 A person may be permitted to travel in full car between stations connected by rail or to perform journey by a longer route, by the Registrar in respect of the work connected with the conduct of Examinations and the Vice-Chancellor for other University work, only when it is absolutely necessary in University interest.

17.1.12 A delegate to an Educational Conference/Seminar *etc.* may be paid T.A./D.A. *etc.*, as per University rules as contained in Part-I of the T.A. Regulations. The Registration Fee (excluding Boarding & Loading) if any, may also be reimbursed on production of Actual Payee Receipt from the Host Institution. A Certificate by the Host Institution of having attended the Conference by the Delegate shall be sufficient for the purpose of payment.

17.1.13 The Examiners, Superintendents, other members of Supervisory Staff and members of the University Bodies, who are entitled to II Class Railway fare, when travelling on University duty, may perform the journey by passenger, express or mail train as it suits their convenience.

17.1.14 (a) Examiners in practical will be paid daily allowance only for one day previous to examinations for preparation work and also for any holiday or holidays intervening between the day of preparation and the day of the examination.

- (b) 'If the examination is completed in morning session, DA will not be allowed for next day. However, if the examination is completed in the evening session DA for next day may be allowed.'

17.1.15 No person, whose ordinary place of residence is the same as the place of University business or duty shall be entitled to travelling allowance or daily allowance if he comes from an out-station to attend University business or to place of duty at that place.

Exception Provided that if a person, residing in Delhi, performs the journeys on University business within the limits of Old Delhi and New Delhi Municipalities, he may draw actual cost of transport not exceeding the amount of the daily allowance to which he is entitled under the rules.

17.1.16 No person shall be entitled to charge travelling allowance from a place further than the one in which he ordinarily resides. The Vice-Chancellor may, however, relax this condition as a special case.

17.1.17 Bills not presented within 6 months from the date of journey shall lapse and shall not be entertained unless the period of 6 months is extended by the Vice-Chancellor for good cause shown.

17.1.18 A member of a University Body, who has to attend meetings on two or more consecutive days, may return to his Headquarters after completion of University business each day if the distance involved in the return journey does not exceed 50 miles or 80 kms.

17.1.19 Notwithstanding anything contained in these rules, the Vice-Chancellor may, in exceptional circumstances for reasons to be recorded, sanction, special rates *i.e.*, in excess of the schedule contained in Part-I.

In any individual case, actual conveyance expenses incurred at an out-station with the prior permission of the Vice-Chancellor shall be paid. The permission will be given if special circumstances exist.

17.1.20 T.A. /D.A. shall be admissible at the rates admissible to Class I Officers of the Govt. of India in respect of those University functionaries, who may have to go abroad on University business.

17.1.21 Teachers and Staff performing journeys during vacation, from a place where they are spending the vacation to their Headquarters, in the interest of University work, shall be allowed T.A. as on tour but without any daily allowance for the days of halt at Headquarters.

Special Rules

17.1.22 No daily allowance shall be paid for a journey performed within a radius of 5 miles or 8 kilometers from the headquarters of the person concerned.

Provided that if any employee other than Class-D employee (who is receiving conveyance allowance) performs journey by road within 8 kilometres of Headquarters in connection with the University work, with the prior approval of the Authorities competent to sanction the journey, will be paid mileage allowance for the conveyance entitled to use, as per rates given in Regulation 2 of Part-I. In such cases expenditure may be charged to contingencies.

17.1.23 Except in the case of work connected with University Examinations, daily allowance may not be drawn for a continuous halt of more than 10 days at any one place unless the same is sanctioned by the Vice-Chancellor in each case on the ground that the prolonged halts are necessary in the interest of the University work.

17.1.24 The rate of D.A. of a person, who spends part of a day in one locality and part of it in a place for which a different rate of D.A. prevails, shall be determined according to the place where he spends the night succeeding such day.

17.1.25 A University employee, summoned to give evidence of facts that have come to his knowledge in the discharge of his duties in a case for which neither University nor State of Haryana is a party, shall not be entitled to any payment other than those admissible by the rules of the Court.

17.1.26 A University employee, summoned to give evidence of facts that have come to knowledge in the discharge of his duties in a case to which the State of Haryana is a party, shall be entitled to usual T.A. from the University and whatever he gets from the Court, he shall credit the same to the University.

17.1.27 A University employee, accompany with the students on educational excursions, will be entitled to usual T.A.

17.1.28 The class to which a retired person belongs on his re-employment, shall be determined with reference to the pay which he actually receives plus the amount of pension, if any, which he is permitted to draw in addition to pay.

17.1.29 The Chauffeur of a vehicle supplied at the expense of the University, when making a journey by road in the University vehicle in his charge, may draw daily allowance according to the proviso to Rules 7 (b) of Part-II of these Regulations.

17.1.30 (a) T.A. /D.A. on transfer and retirement will be regulated by the Rules of the Haryana Government.

(b) T.A. /D.A. for the journey to his/her home town would also be admissible to the family of a deceased University employee on his/her death while in service.

17.1.31 Members of the University bodies like Executive Council, Court, Academic Council, Finance Committee and members/experts on Selection/Establishment Committees coming from outside will draw T.A./D.A. as admissible under the rules for

attending the meeting of these bodies/Committees in addition to any hospitality extended by the University with the approval of the Vice-Chancellor.

Provided that each member/expert/Chancellor's nominee/representative of SC/ST, Women and Physically Handicapped coming from outside to work on the Selection Committee/Establishment Committee for appointment of various posts in the University will also be paid an honorarium of Rs.300/- for each meeting of the Selection Committee/Establishment Committee.

17.1.32 The rates of T.A. /D.A. would also be applicable to the employees governed by U.G.C. Grades and those who opt for pre-revised scale of pay. In their cases dearness allowance upto the Consumer Price Index of 1510 point will be treated as part of their pay for purpose of calculating the admissible travelling allowance and daily allowance. These rates would also be applicable to the members of All India Services who are serving in connection with the affairs of Haryana State.

17.2 L.T.C Rules for University Employees

New Scheme regulating Leave Travel Concession (LTC) for visiting Home Town and any place in India for University Employees on the pattern of State Government employees.

The University employees shall be entitled on the pattern of Haryana Government servant for regulating the new scheme of LTC introduced by the Government vide letter No. 13/19/2008-2SII, dated 05-02-2009 .

17.2.1 Eligibility & Conditions

- (i) In lieu of the part of expenditure shared by the University on the pattern of State Government on LTC facility availed by the eligible employee so far, now onwards he/she shall be entitled to draw the 'entitled amount' as lump sum assistance once in the block of four years as declared by the Government of Haryana as the block regulating the LTC or, as the case may be, once in a block of four years as applicable on the claimant;

Provided that the employees, who have availed the benefit of LTC in the current block under the pre-existing scheme, shall not be entitled to the benefit of this scheme for the balance period of the current block.

Note: *The current block as declared by the Government of Haryana happens to be 2008-2011 (01.01.2008 to 31.12.2011) and the subsequent block shall be 2012-2015; 2016-2019; 2020-2023; and so on.*

- (ii) The entitled amount as on the date of its withdrawal and disbursement shall, with reference to the said eligible employee, be quantified in the following manner:

“When the concerned employee is drawing his emoluments in the revised pay structure’ under Haryana Civil Services (Revised Pay) Rules, 2008 or, as the case may be, under Haryana Civil Services (Assured Career Progression) Rules, 2008 – (an amount equal to ‘the pay in the pay band + the applicable Grade Pay + admissible Dearness Allowance (D.A.) thereupon’) and when the concerned employee is drawing his emoluments in the ‘pre-revised pay structure’ under Haryana Civil Services (Revised Pay) Rules, 1998 or, as the case may be, under Haryana Civil Services (Assured Career Progression) Rules, 1998 or when the employee is yet to be brought over to the revised pay structure- [an amount equal to ‘the basic pay + the dearness pay, if any, in the respective pre-revised scale of pay + admissible Dearness Allowance (D.A.) thereupon’]”.

- (iii) LTC being a family allowance, when both the spouses are working in organizations offering the facility of LTC, only one of the spouses shall be entitled to draw the benefit of LTC. Accordingly before the claim to draw the ‘entitled amount’ in terms of this instruction is made, the concerned government servant, claiming the benefit under the scheme, shall submit an **undertaking** (Annexure-I) that his/her entitled family members, including the spouse, when in service of Government of Haryana, shall not avail the benefit promised by the scheme separately or when in employment under the Central Government or any other State Government or under any other organization/institution/body, etc, wholly or substantially owned or controlled by the Central Government or any State Government shall not avail of the facilities of LTC from their employer in whatever form it is extended to him/her by their respective employer. Such an undertaking must be countersigned by the spouse of the concerned government employee. Alternatively, the concerned government servant shall submit an undertaking that the provisions of this Para is not attracted in his/her case as none of his/her entitled family members, including the spouse, is either in service of Government of Haryana or in service under the Central Government or any other State Government or under any other organization/institution/body, etc, wholly or substantially owned or controlled by the Central Government or any State Government.
- (iv) For the purposes of this instruction,. ‘Family’ would mean a lawfully acknowledged family and any voluntary or even otherwise acknowledged separation, etc, would not change the intent till such time as the marriage finally dissolves in terms of law.
- (v) The authority competent to authorize withdrawal and disbursal of Pay to the concerned employee shall also be competent to sanction withdrawal and disbursal of the ‘entitled amount’ in his/her case. An entry of such withdrawal and disbursal must be made in the service book of the concerned employee and must also be made in the Last Pay Drawn Certificate (LPC) issued on transfer.

- (vi) The 'entitled amount' shall be debitable on the object head: '-----of the University Leave Travel Concession' under the scheme/sub scheme to which the Pay and Allowances of the concerned employee is debited.
- (vii) This being an Allowances, no arrears would be admissible even when the pay is revised from a retrospective date.

If any question/doubt arises as to the interpretation of these instructions, it shall be referred to the office of Chief Secretary, Haryana for decision/clarification.

Annexure-I

Undertaking

[under para 1 (iii) of instruction in memo no: 13/19/2008-2SII dated 18.5.2009] It is hereby undertaken that:

- (a) I am eligible to draw the benefit promised by the scheme put in place vide State Government memo: 13/19/2008-2SII date 18.5.2009.
- (b) None amongst my entitled family members, including the spouse, is either in service of Government of Haryana or in service under the Central Government or any other State Government or under any other organization/institution/body, etc., wholly or substantially owned or controlled by the Central Government or any State Government.

or

My entitled family members, including the spouse, who is in the employment of Government of Haryana, and who is also eligible to draw the benefit promised by the scheme put in place vide memo no: 13/19/2008-2SII dated, 18.5.2009 shall not avail the benefit promised by the scheme put in place vide memo no: 13/19/2008-2SII dated 18.5.2009 separately for the current block of four years regulating the LTC.

or

My entitled family members, including the spouse, who is in the employment under the Central Government or any other State Government or under any other organization/institution/body, etc, wholly or substantially owned or controlled by the Central Government or any State Government shall not avail of the facilities of LTC from their employer in whatever form it is extended to him/her by their, such respective employer.

Name/designation/signature of the concerned employee

Countersigned

Name/designation/signature of the spouse of the concerned
employee

[Strike off whatever portion is not applicable]

17.3 L.T.C. Scheme for University Pensioner

17.3.1 The State Government has introduced a New Scheme of leave travel concession for visiting Home Town and any place in India for the State Government employees vide letter dated 5.2.2009 and 18.5.2009. On the pattern of State Government University pensioner shall also be entitled to draw the 'one month's pension' as lump sum assistance once in the block of four years as declared by the Government of Haryana as the block regulating the LTC. The facility of travel concession, however, was not available to the University pensioner.

17.3.2 The scheme shall come in force with the approval of Executive Council of the University.

17.3.3 Accordingly the following scheme of Travel Concession to the University pensioners is thereby put in place.

- (i) He/she shall be entitled to draw the 'one month's pension' as lump sum assistance once in the block of four years as declared by the Government of Haryana as the block regulating the LTC;

The current block as declared by the Government of Haryana happens to be 2008-2011 (1.1.2008 to 31.12.2011) and the subsequent block shall be 2012-2015; 2016-2019; 2020-2023; and so on.

Provided that the pensioner, who has retired during the current block of four years (2008-2011) and has availed the benefit of LTC before their retirement in this block under the scheme of leave travel concession available to the State Government employees, shall not be entitled to the benefit of this scheme for the balance period of the current block.

- (ii) This scheme shall be applicable to all pensioner who are drawing their pension under the Punjab Civil Services, Rules, Vol. II as amended from time to time and as applicable to the pensioners under the rules making powers of Haryana Government and whose pension is debitible to the Consolidated Fund of the State of Haryana.
- (iii) “Pension” means the entitlement of basic pension inclusive of commuted pension and the dearness allowance admissible thereon being drawn under the Punjab Civil Services Rules, Vol. II as amended from time to time as applicable to the pensioners of Haryana Government.
- (iv) LTC being a family allowance, when both the spouses are pensioners or one of the spouse is working in organization offering the facility of LTC, only one of the spouses shall be entitled to draw the benefit of LTC. Accordingly before the claim to draw the ‘entitled amount’ in terms of this instruction is made, the concerned pensioner, claiming the benefit under the scheme, shall submit an undertaking that his/her entitled family members, including the spouse, when is the pensioner or in service of university, shall not avail the benefit promised by the scheme separately or when in employment under the Central Government or any other State Government or under any other organization/institution/body, etc, wholly or substantially owned or controlled by the Central Government or any State Government shall not avail of the facilities of LTC from their employer in whatever form it is extended to him/her by their respective employer. Such an undertaking must be countersigned by the spouse of the concerned pensioner. Alternatively, the concerned pensioner shall submit an undertaking that the provisions of this para is not attracted in his/her case as none of his/her entitled family members, including the spouse, is either pensioner or in service of Government of Haryana or in service under the Central Government or any other State Government or under any other organization/institution/body, etc, wholly or substantially owned or controlled by the Central Government or any State Government.
- (v) For the purposes of this instruction, ‘Family’ would mean a lawfully acknowledged family and any voluntary or even otherwise acknowledged separation, etc, would not change the intent till such time as the marriage finally dissolves in terms of law.
- (vi) The authority competent to authorize disbursal of pension to the concerned pensioner shall also be competent to disburse the ‘entitled amount’ in his/her case.
- (vii) The pension to the pensioners of age group of 90 years and above shall be disbursed alongwith the regular pension for the month of January in the first year of the block of four years, the pension to the pensioners of age group of 80 years and below 90 years shall be disbursed alongwith the regular pension for the month of January in the second year of the block of four years, the pension to the

pensioners of age group of 70 years and below 80 years shall be disbursed alongwith the regular pension for the month of January in the third year of the block of four years and the pension to the pensioners of age group of below 70 years shall be disbursed alongwith the regular pension for the month of January in the fourth year of the block of four years.

- (viii) During the current block of four year 2008-2011 (1.1.2008 to 31.12.2011), the pension to the pensioners of age group of 80 years, they would be disbursed the travel allowance alongwith the pension for the month of January, 2010 and for the pensioners below 70 years, the travel allowance would be paid alongwith their pension for the month of January, 2011.
- (ix) This being an allowance, no arrears would be admissible even when the pension is revised from a retrospective date.

17.3.4 If any question/doubt arises as to the interpretation of these instructions, it shall be referred to the office of Chief Secretary, Haryana for decision/clarification.

17.3.5 This issues with the concurrence of Finance Department conveyed vide their No. 1582-FCF (5FR), dated, 2-9-2009.

CHAPTER

18

MEDICAL AID TO STUDENTS, STAFF AND OTHER RESIDENT IN UNIVERSITY CAMPUS AND USE OF AMBULANCE OF THE UNIVERSITY REGULATION

18.1 Medical Facility to University Employee

18.1.1 University Employees, residing on the University Campus or outside, will be given free medical treatment at the University Dispensary which is under the charge of a whole time Resident Medical Officer.

18.1.2 The family members of the employees are also entitled to free medical treatment at the University Dispensary. The word 'family' means a wife of the University Employee and husband in the case of a female University Employee, who is residing with and wholly dependent on him/her, legitimate children, parents residing with and wholly dependent on him/her.

18.1.3 A University Employee, while on official duty at a station other than his headquarters, if falls ill, will be reimbursed actual expenses of medical treatment on the pattern of Haryana Government on production of the necessary bill.

18.1.4 When the Resident Medical Officer is called to attend at the residence of the University Employee or any other resident for consultation and/or treatment; no visiting fee will be charged from the employee or any other resident of the University.

18.1.5 Casual visitors coming to the University on official invitation will be provided available medical aid in case of need, without payment of any fee by treating them as guests. The officials working in different offices, other than University employees and their family members, shall not be given any medical facility in the University Health Centre as they can enjoy medical facilities in the Govt. Hospital in the vicinity of the University Campus.

18.1.6 No fee will be charged in respect of maternity cases of University employees or members of their families.

18.1.7 No fee will be charged for the facilities available in the University Dispensary/Health Centre for X-Ray, E.C.G., Screening, Physiotherapy Computerized E.C.G., EEG & Spirometry, Dental facilities, Ultra sound and Lab. facilities etc. from the University employees/students.

18.1.8 The facility of medical allowance and/or full reimbursement of expenditure on medical treatment will be allowed to the University Employees strictly on the pattern of Haryana Govt.

Provided further that if an employee while spending vacations/leave of any kind at a place other than Kurukshetra falls ill and gets treatment as an Indoor Patient in any Govt. Hospital or an Institute of repute like P.G.I., Chandigarh, All India Institute of Medical Sciences, New Delhi, Medical College, Hospital, Rohtak *etc.*, may also get reimbursement of medical expenses incurred on his/her own treatment and on the treatment of members of his/her family, to the extent he/she is entitled.

Provided further that the reimbursement of medical expenses will also be admissible when any employee or his/her dependent is admitted as an indoor patient without having the case referred from the Resident Medical Officer in emergency.

The Executive Council may, however, on appropriate recommendations, grant any financial help to the employees in relaxation of the rules, in hard and deserving cases of serious ailment.

18.2 Use of Ambulance of the University

18.2.1 The Ambulance will be under the charge of the Resident Medical Officer or any other Medical Officer duly authorised by the competent authority.

18.2.2 The ambulance may be used to take the doctors to the residence of the patients or the patients to the hospital strictly in the case of emergency, and on the specific permission of the Resident Medical Officer/Medical Officer. However, the indoor patients admitted in the Civil Hospital may be allowed the use of the Ambulance for being transported to outstations on the recommendation of the Medical Officer on duty at the Civil Hospital.

18.2.3 Charges for the use of ambulance will be as under :

(i)	University employees (Self)	Rs. 2/- per km.
(ii)	Family members/dependents of the University employees	Rs. 2/- per km.
(iii)	Retired employees of the University	Rs. 5/- per km.
(iv)	Bonafide/full time regular students of UTDs/University College/College of Edu./ Senior Sec. Model School in case they are referred by the R.M.O./M.O. for medical treatment to approved Hospitals/Medical Institutes.	Free of charge

Ambulance will come back immediately after leaving the patient at the recommended destination and the total distance covered both ways should not exceed 500 km. in any case.

Ambulance charges for carrying dead bodies from hospitals to the University Campus/home town or from the University Campus to home town, will be as under :

- (i) For employees (self) and students
 - (ii) For dependents of the employees
- } Free of charge

The University employees sustaining injury while on duty will however be allowed use of Ambulance free of charges.

18.2.4 When the Medical Officer is required to visit any University employees or his dependent, the Ambulance charges will be borne by the concerned employee.

18.2.5 Charges for the use of Ambulance will be deducted from the salary of the concerned employees for the month following that in which it has been used, by the Bill Section of the Accounts Branch on receipt of the information from the Resident Medical Officers.

18.2.6 The Driver will maintain a log-book giving full record of exact distance covered in each journey and obtain the signature of the user against the relevant entries.

18.2.7 Sick students will be provided Ambulance without any charges to bring them from hostel to the Campus Health Centre or the Referral Hospital and back on receipt of request from Warden/Chief Warden/Chairperson of the Department concerned or the Dean, Students' Welfare.

18.2.8 If the student is referred by the Resident Medical Officer or the Medical Officer of the Referral Hospital to Medical College, Rohtak, P.G.I., Chandigarh, All India Institute of Medical Sciences, Delhi or any other Nursing Home, the Ambulance will be allowed free of cost for up journey only, if the Resident Medical Officer is of the view that the patient should be transported in the Ambulance.

18.2.9 In case a sick student requests for Ambulance for going to his home/native place the Ambulance will be allowed on payment of charges @ Rs.2/- per km., if the Resident Medical Officer is of the view that the patient should be transported in the Ambulance.

CHAPTER

19

LEAVE RULES

19.1 Scope

These Rules shall apply to all University employees, whether employed in permanent, temporary or contract service, except in the case of an Officer for whose appointment and condition of service some special provision and/or terms and conditions of service have been specifically laid down.

19.2 Definitions

19.2.1 (a) 'Service' means the whole period of continuous service, including periods spent on leave other than extra-ordinary leave.

(b) 'Active service' means the time spent :-

(i) on duty;

(ii) on subsidiary leave;

(iii) on recognized vacation or leave with pay and allowances, Study Leave of any kind, *etc.*, provided that the employee is not absent or on extra-ordinary leave during the period.

(c) 'Competent authority' means the authority empowered by the Executive Council to grant leave.

(d) 'Day' means a calendar day.

(e) 'Family' means a University employee's wife or husband, as the case may be, legitimate children and step-children, residing with and wholly dependent upon him/her. It includes, in addition, parents, sisters and minor brothers if residing with and wholly dependent upon him/her. Not more than one wife is included in a family for the purpose of this rule.

Note :- *The term 'Family' however, does not include an adopted-mother, step-mother, and such other adventitious dependents. The term 'legitimate children' includes children adopted under the Hindu Law.*

(f) 'Holiday' means a holiday prescribed or notified, as such by the competent authority. This term does not include 'Local holidays' which may be granted at the discretion of the Vice-Chancellor.

'Competent Medical Authority' means the Medical Officer of the University or a Government Doctor of a Gazetted Rank or such other authority as may be approved by the Vice-Chancellor on the merit of each case. Provided that in the case of employees belonging to rural areas, where there is no Government/ Municipal Dispensary or M.B.B.S. Doctor, certificate from a Registered Medical Practitioner shall be accepted.

'Vacation Department' is a department or part of a department to which regular vacations are allowed during which the University employees serving in that department are permitted to be absent.

'Pay' means the monthly pay drawn on the day before the leave commences.

'Half-pay' means half of the pay drawn on the day before the leave commences.

'Officer' means an officer of the University belonging to one or the other of the three classes mentioned below :-

Class 'A' Persons appointed in the pay scales (pre-revised) the minimum of which is :

- (i) Rs.6500/- or above (Haryana Govt. grades).
- (ii) Rs.8000/- or above (UGC Grades).
- (iii) Any other member of Administrative/teaching staff/recognised as Officer of Class 'A' by the Executive Council.

Class 'B' Persons appointed in the pay scales of Rs.5000-7850 or above but the minimum of such scale being below Rs.6500/-.

Class 'C' Persons appointed in the pay scales of Rs.3050-4590 or above but the minimum of such scale being below Rs.5000/-.

Class 'D' Persons appointed in the pay scales of Rs.3050-4350 or below.

19.3 Claim for Leave

Leave cannot be claimed as a matter of right. When the exigencies of service so require, a discretion to refuse or revoke leave of any kind is reserved to the competent authority but cannot alter the kind of leave due and applied for.

19.4 Compensatory Leave in Lieu of Vocation

19.4.1 (a) Teachers will not be given any benefit of Earned Leave/Compensatory Leave for performing duties during vacations except the following : –

The Chairpersons of the University Teaching Departments/Principals of Colleges maintained by the University/ Dean Academic Affairs/Deans of Faculties/ Dean of Colleges/ Director, Institute of Sanskrit & Indological Studies/Director, Women Studies Research Centre/Director, Academic Staff College/ Director, Institute of Law/Director, University Institute of Engineering Technology be granted earned leave in lieu of work done by them during vacation viz. Summer, Winter and Autumn on Govt. pattern as under who have not availed full vacation : –

- | | | |
|---|---|----------------|
| (i) To an employee with
10 years service or less | } | 15 days |
| (ii) To an employee with
more than 10 years
service but not exceeding
20 years service | } | 20 days |
| (iii) To an employee with
over 20 years service | } | 30 days |

The teachers of University Teaching Departments/maintained Colleges who are not covered under Clause-4(a) above and are detained during vacations for University work, other than the University examination work, with the written sanction of the Vice-Chancellor, may also be given the benefit of Earned Leave proportionately.

(b) All non-teaching employees working in the various University Teaching Departments and/or University maintained Colleges will be treated as non-vacation staff and will be entitled to earned leave as per Clause-5 of the Leave Regulations 1963.

19.4.2 An official not above the rank of an Assistant when summoned under written orders of the Registrar/Head of the Department to attend the office on a Sunday or any other Public Holiday, for a period not less than half day, except when he has to come on his own to clear arrears, shall be entitled to compensatory leave to the extent of work done by him.

19.5 Earned Leave

19.5.1 The Earned Leave admissible to an Officer of non-vacation/vacation department, in employ whether of Ministerial or Class 'D' establishment will be 1/11th part of the period spent on duty and can be granted by the competent authority.

19.5.2 The Earned Leave admissible to the teachers of the University Teaching Departments and the two maintained colleges on the campus will be ten days on full pay in respect of each completed year of service.

In calculating 'earned leave' the actual number of days of duty performed should first be counted and then multiplied by $1/11^{\text{th}}$ and the product expressed in days (and fraction, of a day). In case of fraction, the number of days should be rounded off to the nearest whole number, i.e. fraction below half should be ignored and that of half or more should be reckoned as a day.

Note :- *The provision under Clause 5.2 will be effective from 9-4-1987. Half-pay leave at the credit of a teacher will be shown separately in the leave account with effect from the said date and may be granted as half-pay leave/ Commuted leave on the same terms and conditions as applicable prior to 9-4-1987.*

19.6 Half-pay Leave

The half-pay leave to an employee, other than a teacher of University Depts./maintained colleges on the campus, in respect of each completed year of service, shall be admissible for 20 days. The half-pay leave may be granted to an employee on medical certificate or on private affairs. No half pay leave may be granted to an employee in temporary employment except on medical certificate.

19.7 Commuted Leave

Commutated leave on full pay not exceeding half the amount of "half-pay leave" may be granted on medical certificate or for the purposes of improvement of qualifications to an employee in permanent employment subject to the following conditions :-

- (a) Commuted leave during the entire service shall be limited to a maximum of 240 days.
- (b) When commuted leave is granted, twice the amount of such leave shall be debited to the half-pay leave account.

19.8 Maternity Leave

- (i) Maternity leave may be granted by the competent authority to a woman employee appointed on regular or ad hoc basis against a permanent post on full pay, for a period which may extend up to 6 months from the date of its commencement.
- (ii) Such leave shall not be debited to the leave account.

- (iii) Maternity leave may be combined with leave of any other kind, but any leave, applied for, in continuation of maternity leave may be granted by the competent authority only if the application is supported by a medical certificate.
- (iv) Such leave shall not be admissible to an employee beyond two living children. However leave of kind due shall be allowed in such cases.

Note :- *Maternity leave may also be granted in cases of miscarriage, including abortion, subject to the condition that the leave, applied for, does not exceed 6 weeks and the application is supported by a medical certificate.*

19.9 Leave for Anti-rabic Treatment

Leave for anti-rabic treatment may be granted by competent authority for a maximum period of one month, on production of a certificate from the Medical or Public Health Officer. The employee will be considered on duty and, as such, will draw his actual pay and not leave allowance (any leave necessary in excess of this period shall be treated as leave of the kind due).

19.10 Quarantine Leave

If an employee or any member of his family, living with him, is suffering from any infectious disease such, as small-pox, Cholera, Plague, *etc.*, quarantine leave may be granted by the competent authority to the employee up to a limit of one month on production of a certificate from the University Medical Officer or Municipal Medical Officer of Health or the Civil Surgeon of the District.

A University employee, on quarantine leave, is not treated as absent from duty, and his pay and allowance are not intermitted.

19.11 Leave 'Not Due'

Leave 'Not Due' may be granted to permanent employees only on production of medical certificate on half pay or for the purposes of improvement of qualifications on half-pay by the competent authority up to a limit of 6 months.

Note:- *The leave 'not due' is intended to be regarded as an advance of leave when the employee's leave account shows a nil/debit balance and its grant should, therefore, be limited to the amount which will be earned by subsequent duty. The leave 'not due' may in no case be granted unless the sanctioning authority is satisfied that, as far as can be reasonably foreseen, the employee will return to duty and earn it.*

When an employee returns from leave which was 'not due' and which was debited against his leave account, no leave will become due to him until the

expiration of a fresh period spent on duty sufficient to earn a credit of leave equal to the period of leave which he took before it was due.

19.12 Extra-ordinary Leave

- (a) A permanent teacher may be granted extra-ordinary leave when:
An employee may be granted extra ordinary leave when no other leave is admissible to him and he applies in writing for grant of extra ordinary leave.
- (b) Extra-ordinary leave shall always be without pay and allowances. Extra-ordinary leave shall not count for grant of increment except in the following cases:
- (i) Leave allowed on the basis of medical certificate.
 - (ii) Cases where the Vice-Chancellor is satisfied that the leave was taken due to cause beyond the control of the employee, such as inability to join or rejoin duty due to civil commotion or a natural calamity, provided the employees has no other leave to his credit.
 - (iii) Leave taken for pursuing higher studies
 - (iv) Leave granted to a permanent teacher to accept an invitation to a teaching post or fellowship research-cum-teaching post or an assignment for improving technical and/or academic expertise.
- (c) Extra-ordinary leave may be combined with any other leave except casual leave and special casual leave, provided that the total period of continuous absence from duty on leave (including periods of vacation when such vacation is taken in conjunction with leave) shall not exceed three years, except in cases where leave is taken on medical certificate.
- (d) The total period of absence from duty on account of extra-ordinary leave and the period spent on deputation shall in no case exceed five years in the full working life of the individual.

19.13 Academic Leave

A whole-time teacher of the University shall be eligible for 10 days leave for academic work in a Calendar year.

Provided that if a teacher is allowed to accept Visiting Fellowship under the U.G.C. Scheme in any other university in the country, he may be allowed Academic Leave up to two weeks.

Provided further that under special circumstances, the Vice-Chancellor or the Registrar, as the case may be, may at his discretion, grant up to 10 days more, Academic Leave in excess of 10 days as admissible above.

Note :- *Academic work will include working on the Committees appointed by the Government and Universities, lecturing and examination work and Public Service Commission work and such other work as may be approved of by the Vice-Chancellor as work of the academic nature.*

The Academic leave admissible to a person joining/leaving the University service during a Calendar year will be as under:-

		<i>Academic leave admissible</i>
1.	<i>On joining during the first quarter or leaving during the fourth quarter</i>	<i>Full</i>
2.	<i>On joining during the second quarter or leaving during the third quarter.</i>	<i>3/4th</i>
3.	<i>On joining during the third quarter or leaving during the second quarter.</i>	<i>Half</i>
4.	<i>On joining during the fourth quarter or leaving during the first quarter.</i>	<i>1/4th</i>

Vacations, Holidays, or Sundays intervening between or affixed with, the Academic Leave shall not count. Academic Leave for half-days shall not be admissible.

19.14.1 Study Leave

- (i) Study Leave may be granted to a permanent whole time teacher (other than a Professor of a University) with not less than two years continuous service, to pursue a special line of study or research directly related to his work in the University Organisation and methods of education giving full plan of work.
- (ii) Study Leave shall be granted on the recommendation of the Advisory Committee, but leave shall not be granted for more than two years, save in very exceptional cases in which the Executive Council is satisfied that such extension is unavoidable on academic grounds and necessary in the interest of the University.

The period of Study Leave shall, in no case, exceed three years.

- (iii) Study Leave shall not be granted to a teacher who is due to retire within three years of the date on which he is expected to return to duty after the expiry of Study Leave.
- (iv) Study Leave may be granted more than once provided that not less than five years have elapsed after the teacher returned to duty on completion of earlier spell of study leave. For subsequent spell of study leave, the teacher shall indicate the work done during the period of earlier leave as also give details of work to be done during the proposed spell of study leave.
- (v) No teacher who has been granted study leave shall be permitted to alter substantially the course of study or the programme of research without the permission of the Executive Council. When the course of study falls short of study leave sanctioned, the teacher shall resume duty on the conclusion of the Course of study unless the previous approval of the Executive Council to treat the period of shortfall as Extra Ordinary leave has been obtained.
- (vi) The teacher granted study leave would be entitled to continue to draw their total emoluments for the duration of the study leave as are applicable to teachers granted fellowships under the Faculty Improvement Programme of the University Grants Commission except the living expenses/allowances of Rs.250/- p.m. The necessary increment will also be sanctioned as and when due. However, the amount of emoluments payable to the teachers of study leave shall be reduced subject to the provisions of Sub-clause (vii) and (viii) below.
- (vii) The amount of scholarship/fellow-ship or other financial assistance that a teacher granted study leave has been awarded, will not preclude his being granted study leave with pay and allowances but the scholarship etc. so received shall be taken into account in determining the pay and allowance on which the study leave may be granted.

Provided that in the case of award of Commonwealth Fellowship, the teacher concerned shall be allowed study leave on full pay.

The following guidelines may apply while determining the admissibility of pay and allowance where financial assistance is received by a teacher is:

- (a) \$20,000 or above per annum-leave shall be granted without pay;
 - (b) 10,000 and above but less than \$20,000 per annum-leave on half -pay; *and*
 - (c) less than \$10,000 per annum-leave with full pay.
- (viii) If teacher, who is granted study leave, is permitted to receive and retain any remuneration in respect of part-time employment during the period of study leave, he shall ordinarily not be granted any study leave salary, but in cases, where the amount of remuneration received in respect of part-time employment is not

considered adequate, the Executive Council may determine the study leave salary payable in each case.

Note:— *It shall be the duty of the teacher granted study leave to communicate immediately to the University the amount of financial assistance in any form received by him during the course of study leave from any person or Institution whatsoever.*

- (ix) Subject to the maximum period of absence from duty on leave not exceeding three years, study leave may be combined with earned leave, half-pay leave, extra-ordinary leave or vacation provided that the earned leave at the credit of the teacher shall be availed of at the commencement of the study leave. When study leave is taken in continuation of vacation the period of study leave shall be deemed to began to run on the expiry of the vacation.

However, Study Leave may be combined with Extra-Ordinary Leave for the period beyond three years if this is required for completing any course of study in abroad subject to maximum period of five years. The limit of period of three years as provided in Clause (ii) will not be applicable in such case.

- (x) The period of Study Leave shall be treated as Active Service for the purposes of promotion under CAS and retirement benefits provided that the teacher rejoins the University on the expiry of his Study Leave and renders service for the period for which the Bond has been executed.
- (xi) Study Leave granted to a teacher shall be deemed to be cancelled in case it is not availed of within 6 months of its sanction.
- (xii) Provided that where study leave granted has been so cancelled, the teacher may apply again for such leave. A teacher availing of study leave, shall undertake that he shall serve the University continuously for double the period of study leave subject to a maximum of three years from the date of his resuming duty after expiry of the study leave.
- (xiii) A teacher —
- (a) who is unable to complete his studies within the period of study leave granted to him, or
 - (b) who fails to rejoin the service of the University on the expiry of his study leave, or
 - (c) who rejoins the service of the University but leaves the service without completing the prescribed period of service after rejoining the service, or

- (d) who within the said period is dismissed or removed from the service by the University.

shall be liable to refund to the University, the amount of leave salary and allowances and other expenses, incurred on the teacher or paid to him or on his behalf in connection with the course of study.

Provided that if a teacher had served in the University for a period of not less than half the period of service under the Bond on return from study leave, he shall refund to the University half of the amount calculated as above. In case the teacher has been granted study leave without pay and allowances, he shall be liable to pay to the University an amount equivalent to his four months pay and allowances last drawn as well as other expenses incurred by the University in connection with the course of study.

Explanation :

If a teacher asks for extension of study leave and is not granted the extension but does not rejoin duty on the expiry of the leave originally sanctioned, he will be deemed to have failed to rejoin the service on the expiry of his leave for the purpose of recovery of dues under these rules.

- (e) Notwithstanding the above, the Executive Council may order that nothing in these rules shall apply to a teacher who within three years of return to duty from study leave is permitted to retire from service on medical grounds, provided further that the Executive Council may, in any other exceptional case, waive or reduce, for reasons to be recorded, the amount refundable by a teacher under these rules.
- (xiv) (a) After the leave has been sanctioned, the teacher shall, before availing of the leave, execute a bond in favour of the University in the prescribed form undertaking to serve the University for not less than double the period of study leave sanctioned to him on full, half or no pay subject to a maximum period of three years.
- (b) In addition to executing a bond as aforesaid the teacher shall have to provide two sureties when study leave is granted to him on full pay and one surety when study leave is granted to him of half pay or no pay and give security of immovable property to the satisfaction of the University or a Fidelity Bond of an Insurance Company or a Guarantee by a Scheduled Bank. The sureties furnished should be acceptable to the University.

Where the two sureties or the one surety, as the case may be, provided by the teacher are those who are permanent teachers of the Institution to which the teacher belongs, the University may in its discretion waive the additional requirement of getting security of immovable property or a Fidelity Bond of an Insurance Company or a Guarantee by a Scheduled Bank. The Surety clause shall form part of the study leave Bond and the persons giving surety shall be liable to pay to the University the amount recoverable from the teacher concerned on his failure the obligations of the bond.

- (xv) The teacher shall submit to the Registrar six monthly reports of progress in his studies from his supervisor or Head of the Institution. This report shall reach the Registrar within one month of the expiry of every six months of the study leave. If the report does not reach the Registrar within the time specified, the payment of salary may be deferred till the receipt of such report.

19.14.2 Sabbatical Leave

A permanent whole-time University Professor or a Reader or a Lecturer desiring to prosecute higher studies, may, if he has rendered active service as a teacher in the University for not less than five years, be granted by the Executive Council Sabbatical Leave for six months on full pay and further six months on half-pay with permission to prefix and/or suffix vacations provided :

- (i) he is in a position to serve the University for at least three years after return from leave;
- (ii) the period of such leave is spent on study or research or another pursuit solely for the object of increasing the teacher's professional efficiency and usefulness to the University;
- (iii) he shall execute a bond that after the expiry of such leave he shall return to the service of University and serve thereafter for three years (or for proportionate period in case the period of Sabbatical leave is less than one year) failing which he shall refund to the University the leave salary received by him alongwith the usual interest. This condition can be fulfilled during the next period of 5 years after the first return of the beneficiary.
- (iv) Sabbatical Leave shall not be granted to a teacher again until after the expiry of six years from the date of his last return from previous leave including study leave (without pay) or extra-ordinary leave (without pay).
- (v) Sabbatical Leave may be prefixed to Study Leave (without pay) or Extra-Ordinary Leave (without pay) provided that the total period including Sabbatical Leave does not exceed two years. In that case, the period of bond to serve the University shall be three times the period of Sabbatical Leave plus twice the period of Study Leave, failing which the teacher shall refund to the University, the leave salary received by him alongwith the usual interest, plus Rs.3000/-.

Note:— (1) *The programme to be followed during Sabbatical leave shall be submitted to the University for approval alongwith the application for grant of leave.*

- (2) *A person on Sabbatical leave may be allowed to accept a Fellowship or a Research Scholarship or any other remunerative appointment in an institution of advanced studies.*

- (3) *On return from leave he shall report to the University the nature of studies, research or other work undertaken during the period of leave.*
- (4) *Only one teacher from a Department shall be granted Sabbatical Leave at a time keeping in view merits of the case.*
- (5) *The normal budget provision of a Department shall not be allowed to be exceeded on account of grant of Sabbatical leave.*
- (6) *For the grant of Sabbatical leave, the term 'Pay' will include the allowances such as D.A. Adhoc relief, etc., on the pay last drawn by the teacher before proceeding on leave.*

19.15 Return from Leave

- (a) A University employee on leave may not return to duty before the expiry of the period of leave granted to him/her unless he/she is permitted to do so by the authority which granted him/her leave.
- (b) A University employee, who has taken leave on medical certificate may not return to duty until he/she has produced a Medical certificate of fitness from the competent Medical Authority on whose certificate the leave was allowed or from the Resident Medical Officer of this University.

19.16 Continuous absence from duty

- (i) No University servant shall be granted leave of any kind for a continuous period exceeding 3 years. Provided that, in exceptional cases, the leave may be extended so that the total period does not exceed five years.
- (ii) When a University employee does not resume duty after remaining on leave for a continuous period of five years or where a University employee after the expiry of his/her leave remains absent from duty, otherwise than on deputation or on account of suspension for any period which together with the period of leave granted to him/her exceeds five years, he/she shall be deemed to have resigned and shall, accordingly, cease to be in University service.

19.17 Leave due at the time of retirement

- (a) The University employees retiring on superannuation on or after 1st Feb., 1978 will be paid cash equivalent of leave salary in respect of the period of earned leave/ privilege leave on full pay at their credit at the time of retirement, on the following conditions :-
 - (i) The payment of cash equivalent of leave salary shall be limited to a maximum of 180 days earned leave/privilege leave, in the case of

employees who retired between 1.2.1978 to 30.6.1986, 240 days in case of employees who retired between 1.7.1986 to 30.6.1997 and 300 days in case of employees retiring on superannuation on or after 1.7.97.

- (ii) The cash equivalent of leave salary thus admissible will become payable on retirement and will be paid in one lumpsum as a one time settlement.
 - (iii) Cash payment under this order will be equal to leave salary as admissible for earned leave and dearness allowance admissible on that leave salary at the rates in force on the date of retirement. No Compensatory allowance and/or house rent allowance shall be payable.
 - (iv) The authority competent to grant leave shall, *suo moto*, issue order granting cash equivalent of earned leave at credit on the date of retirement.
- (b) A University employee already on leave preparatory to retirement who has been allowed to return to duty, shall also be entitled to this benefit on the date of retirement.
 - (c) The University employees, who are granted extension of service after attaining the age of retirement shall also be benefited by these rules.
 - (d) This benefit will also be admissible to persons appointed after superannuation for a fixed term or on temporary basis.
 - (e) The benefit of leave encashment will also be admissible to the dependents of those employees who expire before retirement subject to the limit of 300 days if there is unavailed earned leave at their credit.
 - (f) The benefit will also be admissible to such University employees who are retired compulsorily/premature on the basis of review of record or as a measure of punishment or seek retirement on voluntary basis.
 - (g) This benefit will be admissible in the case of termination by notice or by payment of salary in lieu of notice, or otherwise in accordance with the terms and conditions of appointment.
 - (h) This benefit will also be admissible to the employees who resign or quit service, to the extent of half of earned leave at their credit, subject to a maximum of 150 days.

19.18 General

- (i) A leave account shall be maintained by the Head of the Institution or the office concerned in the case of every employee of the University.
- (ii) Sabbatical, Study, Half Pay or Commuted Leave, taken in India, shall be reckoned from the date on which the officer relinquishes charge of his office to the date on which he resumes charge of his post.
- (iii) Study leave without pay, Half Pay or Commuted Leave, taken out of India, shall be reckoned from the date of embarkation at the port of departure from India to the date of disembarkation at the port of arrival on return to India, in case the journey is performed by sea; and from the date of arrival, on return, to an air-port in India, in case the journey is performed by air, with the previous sanction of the competent authority.
- (iv) The monthly allowance to be granted to an officer, while on subsidiary leave, shall be equal to half of his monthly salary.
- (v) If the officer overstays his leave, he shall forfeit all his salary during the time of his remaining so absent, and if he overstays his leave for more than one week, his office shall be liable to be declared vacant.
- (vi) A University employee, on leave, may not take up any service, or accept any employment, without obtaining the previous sanction of the competent authority whether the proposed service or employment lies in India or outside.
- (vii) An employee, granted leave on account of ill health, although the leave is not technically on medical certificate, may be required to produce a medical certificate of fitness before returning to duty.
- (viii) An employee, who is dismissed or removed from service, if re-instated, is entitled to count his former service for leave. Leave shall not be granted to an employee whom a competent authority has decided to dismiss or remove from service.
- (ix) An employee, retained in service after the date of his compulsory retirement, is entitled to earn leave according to these rules.
- (x) A list of officers, to whom powers have been delegated to grant leave, other than casual leave, under these rules, is given in the Annexure.

19.18.1 (i) An employee nominated by the competent authority to perform journey in connection with the affairs of the University and paid T.A./D.A. out of funds of the U.G.C., C.S.I.R. maintained by the University or Colleges recognised by the

University (only for attending the meetings of the Selection Committees as Vice-Chancellor's nominee or subject expert for which the T.A./D.A. is paid by the College concerned) shall be treated on duty.

(ii) Duty leave may also be granted to an employee irrespective of the source from which the T.A./D.A. is paid for :

(a) attending conferences, congresses, symposia and seminars on behalf of the University.

(b) delivering lectures in institutions and Universities at the invitation of such Institutions or Universities received by this University and accepted by the Vice-Chancellor.

(c) working in another Indian or foreign University; any other agency, Institutions or organisation when so deputed by the University or for performing any other duty for the University.

(d) working on delegation or Committee appointed by the Govt. of India/State Government, Haryana/Public Service Commission and the University Grants Commission, provided the teacher does not get any remuneration/honorarium for attending the work of these agencies.

provided further that the duty leave will be admissible alongwith the remuneration/ honorarium only if the concerned agency asks for the same to the University.

(e) visiting foreign countries under Cultural Exchange & Bilateral Exchange Programme, Indo-US Fellowship, Indo-US Change of Scientist Programmes, Common-wealth exchange Programme *etc.*, sponsored by the University Grants Commission. Duty leave may be granted in such cases for the duration of Programme including time required for Travelling notwithstanding the provisions contained in Clause (iii) (a) below.

(f) attending such short term courses as the Executive Council may approve as useful for the University.

(iii) (a) Duty leave may be allowed upto 20 days in a year. The Vice-Chancellor may extend it by 10 days. However, in exceptional cases, duty leave can be extended beyond the limit of 30 days by the Executive Council if there exists sufficient justification for the same.

(b) Duty leave may be combined with earned leave, half pay leave or extra-ordinary leave.

19.18.2 A University employee may be allowed by the Executive Council to serve any other University, educational institution, department/ organisation of the State or Central Government and the period of such service shall be treated as period spent on deputation. The terms and conditions for deputation shall be as determined by the Executive Council.

19.18.3 The appointing authority shall have power to require a University employee to appear before a Medical Board to test his physical fitness for the efficient discharge of the duties of his post, whenever, it has reason to believe that University employee is not physically fit to carry out his duties satisfactorily. The University employee concerned shall, however, have a right of appeal to an appellate Medical Board, against the decision of the first Medical Board.

19.18.4 The University employees who meet with accident while on duty will be granted 'Special Disability Leave' as per the rules of the Haryana Government, mutatis mutandis, together with its amendments from time to time.

19.18.5 Disabled ex-servicemen called for Resurvey Medical Board will be treated on duty for hospitalisation period.

ANNEXURE

DELEGATION OF POWERS TO GRANT LEAVE OF VARIOUS KINDS UNDER THE UNIVERSITY LEAVE RULES

Sr. No.	Kind of Leave	Competent Authority	Extent of Power
1	2	3	4
1.	Study Leave (i) Study Leave (with pay)/ Study Leave (without pay)/Sabbatical Leave.	Vice- Chancellor	Full
2.	Leave of any other kind to the Heads of the Departments/ Offices, Registrar/Professors/Principals of University College and College of Education. Extra-Ordinary Leave (without pay)/ Half-pay Leave/ Commutated Leave/Maternity Leave/Quarantine Leave/ Leave for Anti-Rabic treatment/ Leave 'not due'/ Academic Leave/ Earned Leave.	Vice- Chancellor	Full
3.	Leave of any other kind to the Class 'A' Officers viz. Superintendents and above the level of Superintendents, other than Heads of Departments/Offices, Registrar/Professors/ Principals of University College and College of Education.		

Extra-ordinary Leave (without pay)/ Half-pay Leave/Commuted Leave/ Maternity Leave/Quarantine Leave/ Leave for Anti-Rabic treatment/Leave not due/ Earned Leave.	Registrar	Full
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*Provided that Half pay leave/Commuted Leave/Earned Leave upto 30 days be sanctioned by the officer controlling the Establishment Branch in respect of the officials up to the level of Superintendent or in identical pay scale. However, where the leave is to be refused the matter is to be referred to the Registrar.

(i) Vice-Chancellor's Discretionary Academic Leave, Academic Leave only if combined with Vice-Chancellor's discretionary Academic Leave.	Registrar	Full
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(ii) Academic Leave (10 days)	Chairperson of the Department/ Principals University College/College of Education	
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4. Leave of any other kind to the Officials whose scale of pay carries a minimum basic salary below the pay scale of Lecturer.

(i) Vice-Chancellor's Discretionary Academic Leave only if combined with Vice-Chancellor's Discretionary Academic Leave.	Registrar	Full
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(ii) Extra-Ordinary leave (without pay)/Half pay leave/Commuted Leave/Maternity Leave/Quarantine Leave/Leave for Anti-Rabic treatment/Leave not due.	Officer controlling the Estt. Branch	Full
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(iii) Academic Leave (10 days)	Chairperson of the Department/ Principals University College/College of Education	Full
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(iv) Earned Leave	Head of the Department/ Office/Branch Officer	Full
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CHAPTER

20

ADVANCES

RULES FOR HOUSE BUILDING LOAN TO THE STAFF OF UNIVERSITY

20.1.1 Short Title

These rules may be called 'University House Building refundable loan rules of the University staff'. These rules lay down the terms and conditions for grant of interest bearing refundable advances to the employees of University for construction of houses.

20.1.2 Funds

Advances shall be granted subject to availability of funds for the purpose in the approved Budget Estimates of the University. Funds will be earmarked on 'First-cum-First Served' basis for which applications will be invited after giving sufficient time. Those who apply once but are not granted this loan in a particular year need not apply again.

Admissibility for the grant of House Building Advance will be determined only once, i.e., when the first instalment of the advance is sanctioned to the concerned employee and thereafter no benefit will be given on subsequent increase in pay.

20.1.3 Entitlement

Subject to the monetary limits as prescribed in the University Budget for each category of employees, i.e. Class-A, B, C and D, the permanent employees of the University will be eligible for sanction of advance, as under :—

(i) *For Construction of a House*

34 months basic pay plus Dearness Pay plus special pay subject to a maximum of Rs.7.50 lac or cost of the built up house allotted by Govt. agencies/private source or any other registered societies, whichever is less, recoverable in 150 monthly instalments.

(ii) *Repair of House*

7 months basic pay plus Dearness Pay plus special pay subject to a maximum of Rs.1.00 lac recoverable in 96 monthly instalments.

(iii) *For Extension of a House*

8 months basic pay plus Dearness Pay plus special pay subject to a maximum of Rs.1.80 lac recoverable in 96 monthly instalments.

The maximum of House Building Advance including repair of house and extension of house will be limited to Rs.10.00 lac.

(iv) *For the Purchase of Plot*

60% of the total admissibility of House Building Advance.

In case of those employees whose pay scales have not been revised, all allowances granted upto 608 points consumer price index would be treated as part of Pay for calculating the admissibility of House Building Advance.

Note : 1. *In case of University employees whose service falls short of the period of instalments mentioned above, the amount of monthly instalments would be so increased as to liquidate the entire amount with interest before the retirement of the employee.*

2. *The amount of instalments shall be fixed in whole rupee, except in the case of last instalment.*

3. *Recovery of advance will start from 13th issue of pay after the drawal of the first instalment of the advance and shall continue irrespective of the fact that the employee has proceeded on leave or has been put under suspension.*

4. *An employee should have a clear title to the plot in his favour (a documentary proof is required). In case the employee has purchased the plot from Haryana Urban Development Authority or Improvement Trust etc. he will have to produce conveyance deed of the plot in his favour. The employee seeking loan will have to produce attested copy of approved building plan.*

Provided further that in case an employee is not in a position to furnish the approved Building Plan alongwith the application, he will have to do so within two months of the sanction of the loan failing which he will forfeit his claim for the loan and the person next in the seniority list will be considered for the loan.

However, funds against sanctioned loan will not be released till the submission of the approved Building Plan.

5. *Interest on the amount advanced shall be recoverable in monthly instalments. The number of instalments for recovery of interest will be arrived at by dividing the*

amount of total interest by the amount in an instalment for the re-payment of the principal. The recovery of interest will start from the month following that in which the re-payment of principal has been completed.

6. *The budget allocation meant for this purpose will be divided equally in all the four categories mentioned above.*
7. *Category-wise inter-se-seniority of employees shall be framed for the purpose of grant of advances by the Establishment Branch. The loan may be granted on the basis of seniority so framed.*
8. *Inter-se-seniority for the purpose of grant of advance shall be determined with reference to date of continuous appointment in the University on regular basis.*
9. *Advance for extension of existing house within the State of Haryana including Chandigarh may also be allowed as per clause-3 (iii). Such employee will be required to submit an estimate towards the cost of construction of the remaining part of the building and original plan alongwith their application as the loan will be determined on the basis of estimated cost.*
10. *The house building advance may be allowed to both husband and wife, if they are University employees and are eligible for the same under the rules on the subject individually and severally on a jointly owned plot/house or a separate plot/house as per their admissibility. In that event it has to be ensured that the amount has been spent and the plot and the structure thereon have been jointly or individually mortgaged by the University employees.*
11. *An advance for the extension/repair of existing living accommodation to the employees who have not obtained any house building advance from the University earlier under these rules may be allowed after the expiry of 5 years from the date of purchase of house or possession thereof whichever is later. In the case of employees, who have taken a house building loan earlier under these rules from the University, loan for extension/repair be allowed only after 10 years of the start of drawal of loan.*

20.1.4 General Conditions

- (a) This advance may be sanctioned by the Registrar or by any other officer authorised by him to an employee of the University who desires to build house for occupation by himself within the State of Haryana including Chandigarh or if he is retiring within 10 years at any place in India where he intends to settle down.

- (b) The advance will be paid in four instalments as follows :
- (i) After obtaining the amount of 20% (less than 40%) utilization certificate indicating that the material has been purchased for the construction of house shall be submitted.
 - (ii) After obtaining the amount of next 20% (balance of 40%) utilization certificate indicating that the house has been completed upto plinth level, shall be submitted.
 - (iii) Third instalment equal to 30% of the advance will be admissible when the house is to be completed upto the roof level.
After obtaining the third instalment, utilization certificate indicating that the roof has been laid, shall be submitted.
 - (iv) Fourth instalment equal to 30% viz. balance after the roof has been completed.
After obtaining the 4th instalment, utilization certificate to the effect that the house has been completed shall be submitted.
- (c) Satisfactory evidence should be produced to show that the amount of instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The unspent amount shall be forth-with refunded to the University.
- (d) The sanctioning authority shall satisfy that :
- (i) The amount of advance applied for has not been over-estimated.
 - (ii) that the applicant has clear title to the land on which the house is proposed to be built. For this purpose, he should see the original title deed in possession of the employees.
 - (iii) that the plan is duly sanctioned by the Municipal Committee concerned in case of Cities and by an approved Draftsman in case of Villages.
- (e) The office will calculate the estimated cost of construction on the basis of cost intimated by the Executive Engineer which will be intimated every year.

- (f) The applicant will have to submit an affidavit on a stamped non-judicial paper that he or any dependent member of his family does not own a house at the place he wants to construct a house with this loan.
- (g) Not more than one advance shall be made for the same house and no employees shall be allowed a second advance while any portion of the previous advance with interest accrued thereon is outstanding against him.
- (h)
 - (i) The second house building advance will be granted only if the first House Building Advance was taken 10 years back by the applicant.
 - (ii) No portion of previous advance and interest accrued thereon is outstanding against him and NDC to this effect has been issued by the competent authority.
 - (iii) The sale proceeds of the House Built/Acquired through first House Building Loan taken from University will not be taken into consideration.
 - (iv) The second loan will be granted equal to employees' present admissibility (34 months basic pay +DP+NP+SP subject to a maximum of Rs. 7.50 Lacs or cost of House whichever is less) minus (-) amount of first HBA taken by him.
 - (v) The rate of interest on advance for second loan shall be as fixed by the State Govt. from time to time.
- (i) Application for advance must be made through the applicant's departmental superior who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be spent on the building only and pledge himself that should there be any surplus funds after the house is completed, it will at once be refunded to the University. He should also certify that he is unable to build a house without the advance.
- (j) Simple interest will be levied on these advances at the rate fixed by Haryana Government from time to time. The interest would be calculated on balance outstanding on the last day of each month.

Provided further that the rate of interest on house building advance to University employees who volunteer for sterilization would be half per cent less than the normal rate of interest, subject to fulfilling such conditions as may be laid down by the Govt. from time to time.

- (k) The advance shall not be sanctioned, if there is break of any of the canons of financial propriety.
- (l) An advance may be made to a University employee in exceptional circumstances for the purchase of a house; the employee will be required to deposit with the University satisfactory evidence of a clear title to the house.
- (m) An advance may also be given for the purpose of repaying a private loan taken by a University employee especially for the purchase of a house subject to fulfillment of other relevant conditions provided :-
 - (i) that the applicant has through his private loan acquired on unencumbered title to the house purchased, and
 - (ii) that the original advance for the purchase of the house was taken not more than eighteen months before the date of receipt of application for an advance to discharge the private loan.

20.1.5 Mortgage Bond and Agreement Bond

- (a) The employees drawing house building advance shall be required to execute a mortgage and agreement bond in the form given at **Form UAC 12/1 & 12/2. (Apd. 1&2)**
Expenditure incurred by the employees on mortgage (Stamp duty & registration charges) will be reimbursed by the University.
- (b) In case an employee, who is eligible to raise loan under this Scheme, intends to raise loan under some other housing Scheme, the first mortgage will be required to be executed in favour of the University.
Provided further that an employee may be allowed to execute 2nd mortgage only if he takes loan for repayment of balance amount of loan (together with interest thereon) raised by him from some housing society/Bank subject to a maximum of loan admissible to an employee under a particular category on production of a certificate from the said society/Bank with regard to the amount remaining payable at the time of submission of his application for loan with the University which will be recovered in 180 instalments from the 1st issue of the pay after grant of loan if an employee gets maximum amount of loan admissible to him. In case less amount of advance is taken, the number of instalments will be proportionately reduced.
- (c) The mortgage will be released on liquidation of the full amount with interest due in the form given at **Form UAC 12/3. (Apd. 3)**

- (d) The mortgage bond and agreement bond shall be kept in safe custody in the University office after careful scrutiny of all such bonds that they are in proper legal form and have been regularly executed.

20.1.6 Default

- (i) The University shall be free to adjust the recoveries due from the University share of C.P.F. lying at the credit of employee or any other sums due to him, such as gratuity, pay or other arrears etc.
- (ii) The legal expenses in recovering the amount in default will be recovered from the defaulter.
- (iii) In case an employee seeks premature retirement or resign from service, he shall deposit in lump sum to the University, the balance amount of loan alongwith up to date interest before making application for premature retirement or resignation.
- (iv) Where the loan has been utilised for a purpose other than the purpose for which it is granted, the penal interest, as fixed by the State Govt. from time to time, over and above normal rate of interest shall be charged from the date of drawal of the loan till the principal has been recovered and such an employee shall be debarred from all kinds of loan from the University in future.

20.1.7 Interpretation of Rules

Rules of Haryana Government will be applicable in respect of the provisions not contained in the aforesaid rules.

Powers to interpret these rules shall vest in the Vice-Chancellor.

20.2.1 Marriage Advance

The advance is limited to Rs. 1,00,000/- or 15 months basic pay (including D.P./Spl. Pay and N.P.A) of the employee whichever is less in case of daughter/sister's marriage and Rs. 60,000/- or 10 months basic pay (including D.P./Spl. Pay and N.P.A.) of the employee which ever is less for the marriage of son.

20.2.2 Eligibility

All permanent University employee (except class I officers) will be eligible for the advance. No second or subsequent advance till previous advance together with interest accrued thereon, has been fully recovered from him. The number of advances to be allowed to a University employee during the whole of his service shall be restricted to two. No second advance will be admissible to employee who takes advance for the marriage of two children at a time. If both husband and wife are University employees, advance will be admissible to one of them only.

- (i) For the proof of the age of the children/sister, one of the following documents only will be accepted for the purpose and may invariably be submitted alongwith the Application Form:-
 - (a) Attested copy of certificate issued by University/Board of School Leaving Certificate (in case of certificate from a private school, the certificate should be countersigned by BEO/SDEO/DEO concerned).
 - (b) Birth Certificate from Registrar Birth and Deaths.
 - (c) Age certificate is issued by the Civil Surgeon on the basis of physical appearance.
- (ii) The marriage advance will be admissible to regular Class-II, III and IV State Government employees
- (ii) The number of advances to a University employee during the whole service will be restricted to two only.
- (iii) The second marriage advance will be granted subject to the condition that the balance of the first advance and the advance sanctioned for the second child's marriage does not exceed the maximum admissible amount of advance under each category separately.
- (iv) The advance shall be granted to temporary regular University employee on furnishing surety of only one permanent employee on a non-judicial stamp paper of the value of Rs. 15/- instead of two permanent employee.

20.2.3 Age Groups for Grant of Advance

The marriage advance will be admissible to employees only where the age of boy/girl to be married is not less than 21 years and 18 years respectively and for such daughter/sisters who have attained the age of 18 years and sons after attaining the age of 21 years.

20.2.4 Employees on Deputation/Foreign Service with other State Government /Autonomous Bodies

The University employee on deputation/foreign service with State Government/autonomous bodies and other administrations are also entitled to this facility.

20.2.5 Submission of Application

An application for an advance shall be in the prescribed form as at annexure II & III to the Finance Department through proper channel. No application for an advance shall be entertained before two months of the anticipated date of the marriage. No application

shall be entertained from a University employee under suspension and no advance shall be sanctioned or disbursed to a University employee under suspension or against whom serious charges are pending which are likely to result in his removal, dismissal or compulsory retirement from Government.

20.2.6 Interest

The advance shall bear interest at the rate charged on advance taken from General Provident Fund from time to time.

20.2.7 Recovery

The advance will be recovered in 100 monthly instalments and recovery will commence with effect from the 1st issue of pay after the advance is drawn. The recovery shall be regulated in such a manner that the advance, together with interest thereon, is fully recovered from the pay of the University employee before his retirement. The recoveries shall be affected from the pay or leave salary bill of the University employee by compulsory deduction, irrespective of the fact whether the University employee is on duty or on leave. The recovery shall be effected from the third month after the advance is sanctioned or one month after the marriage is celebrated whichever is earlier. No extension of time for commencement of recovery will be granted.

In the case of a Government servant who has drawn advance, dies before the repayment is completed, the outstanding balance and the interest due shall be the first charge on the Death-cum-Retirement Gratuity payable to the legal heir of the borrower as stipulated in the Agreement.

20.2.8 Utilization Certificate:-

The University employee receiving the advance shall submit to the sanctioning authority certificate of utilization (as at Annexure IV) within three months from the date of celebration of the marriage, if the advance received is not utilised for the purpose for which it has been sanctioned within three months from the date of sanction, it shall be refunded to Government in lump sum together with the interest due thereon. No extension of time for utilization of the advance will be granted.

20.3 Vehicle and Computer Advance

20.3.1 General Conditions

For grant of advance to the University employees for purchase of Motor Car/Motor Cycle/Scooter, etc.

- (i) The authority competent to sanction the advance is Vice-Chancellor of the University.
- (ii) The repaying capacity of the University employee should be seen.

- (iii) Officials without substantive appointment should furnish Surety Bond in **Form UAC 12/5**.
- (iv) The advance should not be sanctioned or disbursed to an official under suspension .
- (v) The advance can be granted only if the outstanding balance, if any, in respect of an advance previously granted for the same purpose, together with interest thereon, has been fully repaid.
- (vi) The advance cannot be granted if the vehicle has been purchased already and paid for, unless it has been purchased and paid for by raising temporary loan within three months from the date the advance was applied for.
- (vii) Prior permission for, or intimation of, the purchase of the vehicle is necessary under the Conduct Rules.
- (viii) Purchase of the vehicle should be made within one month from the date of drawal of the advance – exception Item 6 above.
- (ix) Registration Certificate of the vehicle in his name should be produced within a month of purchase, or within two months from the date of drawal of the advance, failing which penal interest from the date of drawal of the advance to the date of production of RC will be levied.
- (x) The Motor Car should, after purchase, be mortgaged to the Registrar.
- (xi) Recovery of the advance will commence with the first issue of pay and/or leave salary or subsistence allowance after drawal of advance.
- (xii) Simple interest at the rate prescribed for the purpose, will be charged on the balance outstanding on the last date of each month and will be recovered in one or more instalments after complete repayment of the principal. The amount of each such instalment should be not greater than the amount fixed for repayment of principal.

20.3.2 Latest Rates/Limits for Conveyance/Computer Loans

Sr. No.	Category	Admissibility Conditions	Limit of Advance and Instalments of recovery
1.	Personal Computer Loan	Government employees drawing Basic Pay of Rs. 9,000/- including D.P./NPA/Spl. Pay	Rs. 40,000/- or actual price of computer which-ever is less recoverable in not more than 100 monthly instalments
2.	Advance for the Purchase of Motor Car	Government employees drawing Basic Pay of Rs.	Rs. 2.50 Lakh or the actual price of vehicle which-ever is less, recoverable in 100 monthly instalments

		12,000/- (pre-revised) including DP/NPA/Spl. Pay & above.	
3.	Purchase of Motor Cycle/Scooter	Government employees drawing Basic Pay of Rs. 6,000/- (pre-revised) including DP/NPA/Spl. Pay.	Rs. 40,000/- for motor cycle & Rs. 30,000/- for scooter or the actual price of vehicle which-ever is less, recoverable in not more than 100 monthly instalments.
4.	Purchase of Moped	No Pay limit	Rs. 20,000/- or actual price of the vehicle which ever is less, recoverable in not more than 100 monthly instalments.
5.	Purchase of Bicycle	No Pay limit	Rs. 1,800/- or the actual price of the bicycle whichever is less, recoverable in not more than 20 monthly instalments.

20.3.3 Interest calculation formulae:-

- (i) **Principal repaid in equal instalments from month to month**

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

- (ii) **Portion of the principal is paid in equal monthly instalments, and the balance is paid in lumpsum -**

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

- (iii) **Repayment is not regular –**

The balances outstanding on the last day of each month should be added up. Then –

$$\text{Interest} = \text{Total interest bearing balance} \times \frac{x}{12} \times \frac{r}{100}$$

Where n - No. of instalments including last instalment of lumpsum payment, if any.

a - Amount of principal.

x - Amount of each instalment of repayment.

r - Rate of interest

l - Last balance for which interest is due.

Note – 1. *Recovery made from the pay for a month is deemed to be made on the first of the succeeding month.*

2. *The amount recovered from pay and any lumpsum payment(s) during that particular month should be taken as one instalment; e.g., when an instalment is recovered from pay for April, paid on 30th April, if the balance is repaid in lumpsum any time (in one or more instalments) during April, the recovery through pay bill and the lumpsum payment(s) should all be taken as one instalment, for formula (ii).*

(xiii) The prescribed rates of interest chargeable in respect of the advance drawn during different years are –

Advance drawn during	% Rate of interest chargeable		
	Motor Car/ Computer	Motor Cycle/ Scooter, etc.	Bicycle
2001-02	10.0	10.0	10.0
2002-03	9.0	9.0	9.0
2003-04 to } 2008-09 }	8.0	8.0	8.0
	8.0	8.0	8.0

(xiv) Prior sanction of Competent Authority is necessary to sell or transfer the vehicle before repayment of the advance with interest thereon. The sale proceeds in such cases should be applied towards repayment of the advance with interest, to the extent necessary.

CHAPTER

21

RULES REGARDING PRESERVATION/DESTRUCTION OF RECORD

Description of Record	Period of Preservation
EXAMINATIONS BRANCH	
1. Admission forms for various examinations	3 years
2. Result Sheets	Permanent
3. Award Lists	3 years
4. Re-evaluation Cases	3 years
5. Cut Lists	2 years
6. Application forms of which Certificates have been issued	
(i) Duplicate detail marks, Date of birth, Provisional merit certificates, Counterfoils and Degree in absentia.	2 years
(ii) Fee Registers	5 years
7. Office copies of various correspondence	2 years
8. Despatch record of Roll Nos., Detailed Marks Cards/Degrees	2 years
9. Receipt and Despatch Registers	2 years
10. Centre Statements (Supdt./Asstt.)	2 years
11. Result Gazettes of Post-graduate Examinations	Permanent with Certificate Section. All Gazettes of various examinations.
12. Ruling files of various Examinations	Permanent

CONDUCT BRANCH

1. Appointment registers indicating the names of the Supdts./Dy. Supdts./

Supervisors Centre-wise

Description of Record	Period of Preservation
2. Supervisory rolls (indicating names) of the Supervisors and Deputy Supdts. Centre-wise	3 years
3. Acceptance forms (Supdts. and Dy. Supdts.)	2 years
4. List of Superintendents (5 copies)	Permanent
5. Correspondence Files	2 years
6. Main approvals/Substitute approvals of the Supdts. and Dy. Supdts.	2 years
7. Approvals of the Supervisor with T.A. and H.A.	3 years
8. Inspectors' approval lists (5 copies)	Permanent

Practicals

1. Programme Chart	5 years
2. Examiners' Acceptances	3 years
3. Examiner's Lists	5 years
4. Other Correspondence <i>etc.</i>	2 years
5. Figure Register	2 years

UNFAIR MEANS CASES BRANCH

1. U.M.C. Files	2 years after the period of disquali-fication
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CONDUCT BRANCH (Ph.D. SECTION)

1. Examination Reports	5 years
2. Proceedings of Research Degree Committee	5 years
3. Other Records (Correspondence files)	5 years

SECURITY BRANCH

1. Examiner's Registers	6 years
2. Examiner's card, Registers for making entries regarding the examinership held in various years by an individual	Permanent
3. Acceptance Forms	3 years

	Description of Record	Period of Preservation
4.	Gap/Never lists	3 years
5.	Proceedings of the Revising Committee	2 years
6.	Paper-Setters Instructions	2 years
7.	Confidential Reports	4 years
8.	Disqualification Cases	Permanent
9.	Correspondence/Office copies file	3 years
10.	Registers containing names of Paper-setters	6 years
11.	Files containing correspondence with Paper-setters/Examiners for theses (Separate files for each examination)	3 years
12.	Corrected Lists of External/Internal and Single Examiners	5 years
13.	Registers containing names of Examiners for theses	6 years
14.	Entries regarding working of External/Internal/Single Examiners in various years.	Permanent
15.	Register of despatch of Registration forms to the persons for sub-examinership	2 years
16.	Statement showing deposit of Registration forms by applicants	2 years
17.	Register regarding verification of Registration fee	5 years
18.	Record of despatch of material to the Examiners appointed every year for the various examinations	1 year
19.	Registration Registers of Examiners	Permanent
20.	Registration forms of persons registered every year as sub-examiners.	3 years
21.	Forms of persons declared not eligible and filed cases	3 years
22.	Office copies	2 years
23.	Circulars regarding change in address	1 year

(Alphabetical)

	Description of Record	Period of Preservation
24.	Registration Forms Receipt Register (Alphabetical)	2 years
25.	Register containing list of affiliated and associated Institutions	2 years
26.	Record file containing Executive Council's decisions, rulings, <i>etc.</i> relating to registration of Examiners	Permanent
27.	Disqualification Register regarding disqualification of Examiners	Permanent
28.	Files of individual disqualified persons	Permanent
29.	Payment Registers for Theory	5 years
30.	Office copies	2 years
31.	Paid bills	2 years
32.	Releasing slips	3 years
33.	Delay office copies files	3 years
34.	Important cases files including Executive Council's paras	Permanent
35.	Checking Assistants lists and original forms	3 years
36.	Registrar's approvals for one-way T.A. to Examiners	2 years
37.	Lists of Head-Examiners recommending issue of advance to them	2 years
38.	Registers regarding receipt of answer- books	3 years
39.	Counting Registers regarding receipt of answer-books	3 years
40.	Registers regarding despatch of answer-books	3 years
41.	Secrecy Workers' Register regarding work done by Secrecy Workers	3 years
42.	Receipt Register for stray answer-	3 years

books

	Description of Record	Period of Preservation
43.	Register regarding special checkers for checking of answer-books	3 years
44.	Supdts. Memos. regarding detail of answer-books sent by them	2 years
45.	Groupings showing distribution of answer-books among sub-examiners	2 years
46.	Centre Statements	2 years
47.	All papers and correspondence relating to re-checking of answer-books.	1 year
48.	Other correspondence relating to complaints <i>etc.</i>	1 year
49.	Counterfoils of Secrecy answer-books	1 year

RE-EVALUATION BRANCH

1.	All papers and correspondence including complaints <i>etc.</i> , relating to re-evaluation of answer-books.	1 year
2.	Record registers of re-evaluation of answer-books	4 years or till the post audit of fee <i>etc.</i> is completed whichever is later.
3.	Cases which are pending for non-adjustment of fee account.	One year or till the fee is adjusted whichever is later.
4.	Diary and Despatch Registers and related papers such as UPC lists, Postal Registration receipts, Peon Books <i>etc.</i>	2 years
5.	Registers of Despatch of Answer-books to the examiners/re-evaluators.	3 years
6.	Files regarding proposals and orders of the Vice-Chancellor for amendment in Re-evaluation rules and resolutions/decisions of the Academic Council/Executive Council thereof.	Permanent
7.	Files relating to rulings, important cases/files of permanent nature, standing orders obtained from time to time.	Permanent
8.	Lists of names and addresses of	3 years

Re-evaluators & files containing approval of names of Re-evaluators.

Description of Record	Period of Preservation
9. File containing orders/correspondence regarding drawal of advances and adjustment thereof.	3 years or till the adjustment of advance whichever is later.
10. Re-evaluation cases/forms for various examinations, including awards lists of 'No Change' cases.	2 years or till the post audit of fee is completed whichever is later.
11. All relevant records, registers, answer-books <i>etc.</i> relating to Court cases or disputed cases.	3 years or one year after the case/dispute is finally decided by the respective Court/appellate Courts/authorities <i>etc.</i> whichever is later.
12. Re-evaluated/Re-checked answer-books.	One year after the re-evaluation case is finalised.
13. Marked answer-books	One year after the declaration of result.
14. Marked answer-books detained by various branches on requisition in any case.	3 years of the respective exams.
15. All relevant records relating to receipt and issue of answer-books.	3 years of the respective exams.

ACADEMIC BRANCH

1. Papers for various Elections	6 months
2. Rulings and Executive Council's decisions file	Permanent
3. E.C./Court's Cyclostyled Office copies/Disposal copies and printed Minutes (three copies)	Permanent
4. Executive Council/Court's Minutes (Original Manuscripts)	Permanent
5. Office copies of the disposal of Executive Council/Court's paragraphs and other routine letters.	2 years
6. Draft Executive Council/Court agendas and cyclostyled agendas	1 year
7. Sets of amended regulations as circulated to Fellows and approved by Government from time to time	5 years

Description of Record	Period of Preservation
8. University Calendars, Part-I, II & III (ten copies)	Permanent
9. Office copies of letters circulated to various Institutions/Branches of the Office regarding alterations/amendments in the regulations	3 years
10. Books	3 years after which it be transferred to Library.
11. Declaration forms pertaining to submission of books	3 years
12. Executive Council/Court decisions relating to syllabi and books	3 years
13. Circulars and notifications relating to Syllabi and Courses	3 years
14. Record of registration of publishers	3 years
15. Registers of members of University Bodies	5 years
16. Registers regarding books, publishers fixation of prices <i>etc.</i>	3 years
17. Proceedings of the Meeting of the Boards of Studies.	5 years
18. Proceedings of the Meetings of Faculties	5 years
19. Proceedings of the Academic Council	5 years
20. Joint Research Board Proceedings	Permanent
21. Research Degree Committee Proceedings	5 years
22. Equivalence Committee Proceedings	3 years
23. Election of University Bodies	3 years
24. Proceedings of prices board	3 years
25. Clarification of service and conduct Regulations :	
(i) Rulings	Permanent
(ii) Office copies	5 years
26. Various resolutions of the various Unions	3 years

	Description of Record	Period of Preservation
27.	Non-recognition Files of various examinations of other Universities	3 years
28.	Recognition Files of various Universities	3 years
29.	Calendars and Syllabi of other Universities <i>etc.</i>	3 years
30.	Association Indian University of Proceeding/Standing Committee of A.I.U.	Permanent
31.	Information for inclusion in Hand-Book of Association of Indian University	2 years
32.	Information for Commonwealth Universities Year-book for the Association of Commonwealth Universities, London	2 years
33.	Printed Syllabus and Prospectuses (5 copies)	Permanent
34.	Rulings obtained from time to time	Permanent
35.	Court cases	Permanent
36.	Files pertaining to Foreign Teachers	3 years
37.	Late admission of students	2 years

ACCOUNTS BRANCH

1.	All vouchers in support of expenditure	8 years
2.	Used up Receipt Books	8 years
3.	Details of Budget Estimates	5 years
4.	Register of Contingent Expenditures	5 years
5.	All accounts or documents relating to Trust, Donation and Subscriptions :	
	(i) Record connected with claims to service and personal matters affecting persons in the service	Permanent
	(ii) Cash Books	

Description of Record	Period of Preservation
(iii) Income and Expenditures Registers	
(iv) Classified Register of Receipts and Expenditures	Permanent
(v) Standard measurement Books	
(vi) Calculations relating to particulars designs	
(vii) Provident Fund Ledger and Liability Register	
6. Applications for refund of securities and other fees for which no refund is made	2 years after a reply is sent
7. (a) Correspondence relating compliance of Audit Objections (except objections raised on fundamental nature)	2 years, after the withdrawal of the audit objection/ Requisition. 5 years
(b) Audit requisitions on important subjects	
8. Bank Statements	5 years
9. Applications for grant of financial assistance out of poor Students' Aid Fund	3 years
10. Kucha classification record of Income/Expenditure	1 year after audit.
11. Demand and Collection Register of students dues (tuition fee <i>etc.</i>)	8 years from first admission, Provided these have been checked by audit.
12. Challan files of Income deposited with the bank by Mofussil Institutions	3 years
13. I.P.O. card receipts	8 years
14. Post Office M.O. Cut Lists	8 years
15. Demand Sheets of Private candidates	3 years
16. Demand and Collection Registers of College candidates	5 years
17. Bills Registers relating to payments to:—	4 years
(i) Examiners remuneration contingencies <i>etc.</i>	
(ii) Supervisors, Laboratory Staff of Examination Centre	

	Description of Record	Period of Preservation
	(iii) Superintendents, Examiners, Inspectors, Supervisors and other Officers'/Officials on account of T.A.	
18.	Register of Advances	3 years
19.	Wheat Loan Recovery Register	2 years
20.	Insurance Premium Register of Employees	3 years
21.	Income Tax Deduction Register	8 years
22.	House Rent and Water Charges Recovery Register	3 years
23.	C.T.D. Deduction Register	3 years
	*To be destroyed after these have been checked by the Audit and the defaulters have been carried over in the demand and collection register of defaulters.	
24.	Register containing record of Bank Drafts received (Maintained by Income Section)	3 years
25.	Registrar's approval for one way T.A. to Examiners	2 years
26.	Paid Bills	2 years
27.	Office copies withdrawal of Provident Fund and advance from it	5 years
28.	Revision of salary-scales of college teachers in the II and III five year plans	5 years
29.	Miscellaneous Statistical Information supplied to U.G.C., Government of India, State Government and other organisations from time to time	3 years
30.	Register regarding verification of Registration fee	5 years
REGISTRATION BRANCH		
1.	Correspondence Files relating to award/payment of scholarships	3 years after the expiry of award of scholarship
2.	Register regarding verification of Registration fee	5 years
3.	Registration Return Record	7 years
4.	Migration cases correspondence <i>etc.</i>	2 years

Description of Record	Period of Preservation
5. Migration Registers	Permanent
6. Change in name cases	2 years
7. Change in Date of Birth	2 years
8. Various Scholarships Schemes including UGC Scholarships	5 years
9. Admission and Withdrawal Register of Students	Permanent

REGISTRATION BRANCH (SCHOLARSHIP SECTION)

1. Registers of various Scholarships, Schemes including State Govt; UGC; CSIR; Scholarships/Fellowships	7 years after the expiry of award of Scholarship/ fellowship.
2. Correspondence files Research Projects of various funding agencies and correspondence files of UGC & CSIR Research Associates.	2 years after the despatch of utilization Certificate and Final Report to the concerned funding agency.
3. Files of Ph.D. registration of the students of various teaching departments.	Upto 7 years from the date of their enrolment for Ph.D.
4. Department wise Ph.D. Enrolment Register	Permanent.

GENERAL BRANCH

1. House rent and Water charges Recovery Register	3 years
2. Rent Register of shops/booths etc.	8 years
3. Tenders, Quotations and other papers relating to Stores	1 year after the completion of the contract
4. Printed papers relating to :- (a) Convocations (2 files) (b) Other correspondence relating to Convocation	Permanent 2 years
5. Allotment of quarters	3 years
6. Allotment of Shops	Permanent
7. Quotations Files	3 years
8. Stock Account Book	5 years

Construction Branch

1. Measurement books	15 years
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Description of Record	Period of Preservation
2. Quotations files	3 years
COLLEGES BRANCH	
1. Correspondence with the Colleges and their Annual Reports	3 years
2. Affiliation of New Colleges	Permanent
3. Extension of Affiliation	Permanent
4. Association of Institutions	Permanent
5. Periodical Inspection Reports of Colleges	3 years
6. Files pertaining to Arbitration cases	8 years
7. Files pertaining to complaints of teachers/Principals of Non-Govt. Affiliated Colleges	8 years
8. Files and Circulars pertaining to Model Rules for Non-teaching Staff on Non-Govt. Affiliated Colleges	5 years
9. Revision of Salary Scales of Colleges teachers under fourth five year plan	5 years
10. (a) Individual Teacher's returns of all colleges	3 years
(b) Registers of Colleges teachers	Permanent
11. Annual qualifications returns	3 years
12. Files regarding Executive Council paras pertaining to qualifications/period <i>etc.</i>	Permanent
13. Files relating to collection of Information regarding changing of managements, teaching staff, income and expenditure <i>etc.</i>	3 years
14. Copies of Form B-I of the affiliated Colleges and University Teaching Departments including consolidation Registers and consolidated copies of Form B for Ministry of Education/U.G.C.	3 years

Description of Record	Period of Preservation
15. Register containing the List of Affiliated/Associated Institutions	2 years
16. Files pertaining to Endowment Fund of Non-Govt. Affiliated Colleges	Permanent
PUBLIC RELATIONS OFFICE	
1. Material for University Annual Report from the Affiliated Colleges	2 years
ESTABLISHMENT BRANCH	
1. Applications for various posts and copies of synopsis	3 years
2. Service Books	5 years after death or retirement whichever is earlier.
3. Personal files and Confidential Reports	5 years after the death or retirement or resignation or termination.
4. Departmental permission Files and Registers	3 years
5. Advertisemental files	3 years from the date of payment of the bills.
6. Leave Register (Other than Casual leave) maintained by the Establishment Section	3 years
7. Office copies of General enquiries regarding qualifications, grades <i>etc.</i>	3 years
MISCELLANEOUS	
1. Casual Leave Applications of the Staff	After the close of the Calendar year
2. Casual Leave Account	5 years
3. Attendance Register of Students	3 years after the declaration of the result of the class concerned.
4. Leave Applications of students	After the Academic Session is over.
5. Orders and sanction of permanent nature, until revised	Permanent
6. Receipts and Despatch Registers	Permanent

	Description of Record	Period of Preservation
7.	Office copies of Routine Correspondence	2 years
8.	Attendance Register of Staff	5 years
9.	Correspondence/Office copies File	3 years
10.	Outdoor and Indoor Dak Registers	2 years
11.	Postal certificate record	1 year
12.	Other records including Office copies of Correspondence	2 years
13.	Office copies regarding general enquiries	2 years
14.	Used up Receipt Books	8 years

DIRECTORATE OF DISTANCE EDUCATION

1.	Admission forms of various courses alongwith correspondence with the students, Files regarding Misc. Statistical information supplied to other Institutions, Organizations, Files regarding the Correspondence/Office copies of Establishment/General Work, Registers regarding payment of remuneration/ honorarium to writers/Vetter's/ Co-ordinators and other staff <i>etc.</i>	5 years
2.	Files regarding the withdrawal and adjustment of Temporary Advance	5 years after adjustment of advance
3.	Correspondence record relating to Audit objections/Audit requisition/A.G. Paras	5 years after withdrawal of audit objection/ requisition
4.	MSS of lessons	5 years or till the syllabus are revised whichever is later

Description of Record	Period of Preservation
5. Eligibility Register of students (Students Registration Registers), Ruling/Policy decisions files of various courses; Court Cases, Stock Register of Furniture Articles, Expenditures registers of various heads, Stock/Stationery registers (except consumable articles), Result Gazette received from Result Branch, Paper account registers alongwith files, File regarding Fixation of norms/rates for the Directorate of Distance Education, Registers regarding adjustment of Temporary Advance containing detailed timings of PCP periods taken by the various Resource persons duly audited by the Govt. Auditors, Despatch Record of Degrees.	Permanent
6. Office copies of PCP slips, Computer forms received with the particulars of the students alongwith admission forms, Sanction of amount for payment of Response Sheets to evaluators (after the checking by the Audit), Bills and payment of remuneration paid to teachers for evaluation of Response Sheets/Response Sheets record.	1 year
7. Despatch Record of Roll Nos./DMCs, Record regarding forwarding of examination forms to the Examinations Branch, Applications for grant of financial assistance out of R.K. Fund, General Correspondence/office copies files/other records including office copies of Correspondence, Outdoor and Indoor Dak Registers, UPC Lists, General Enquiry letters of students regarding admissions and office copies of replies,	2 years

Description of Record**Period of Preservation**

Despatch Registers of Study material sent to the Students, Despatch of study material record like Despatch list/registers for study material to the students by hand, Daily attendance of students during the PCP duly audited by the Govt. Auditor/Files regarding the Schedule and Correspondence of PCP.

- | | | |
|-----|--|--|
| 8. | Postal Registered Journals | 10 years |
| 9. | Diary registers of admission forms, Files regarding general circulars received from the various quarters regarding model rules for teaching and non-teaching staff, bills for which payment have already been made (after the reconciliation and checking by the Audit), Staff Attendance Registers, Imprest Registers alongwith relevant papers, Challan Forms of income of Bank Drafts deposited by the Directorate in the Bank (provided the Accounts have been reconciled and checked by the Audit). | 3 years |
| 10. | Demand & Collection Registers, Fee receipts vouchers received from Bank, income through Bank Drafts, Bank Statement, Used up Receipt Books. | 8 years (provided the accounts have been reconciled and checked by the Audit). |
| 11. | Casual leave applications of the Staff/Casual Leave Registers | After the close of the Calendar Year |
| 12. | Stock Registers of lessons/books of Distance Education Store | 8 years |

PRINTING & PUBLICATIONS

- | | | |
|----|--|--|
| 1. | Old Stock Register (Consumables raw and finished material) | 4 years provided that there is no pending payment/ audit objection/ Para or any other dispute. |
| 2. | Property Register | Permanent |
| 3. | P.O. files | 4 years provide that there is no pending payment/ audit objection/ Para or any other dispute. |

Description of Record	Period of Preservation
4. Bill Books	4 years provide that there is no pending payment/ audit objection/ Para or any other dispute.
5. Purchase (Tender etc.) and General Files	3 years provide that there is no pending payment/ audit objection/ Para or any other dispute.
6. Cash Books/D & C. Register	Permanent
7. Log Books of Generator	2 years provide that these have been audited and there is no pending payment/ audit objection/Para and any other dispute.

Note:— *The existing rules for preservation/destruction of other record/articles, which are identical to other Branches/Offices, will also be applicable in the case of Printing & Publications.*

CHAPTER

22

REVISED PAY RULES & PAY FIXATION

Revised Pay Rules & Pay Fixation for the University employees on the pattern of Haryana Government letter No. G.S.R. 44/Const./Art. 309/08 dated 30th December, 2008 shall apply the following rules namely:-

22.1 Short title and commencement:-

- (i) These rules may be called the University Civil Services (Revised pay) Rules, 2008.
- (ii) They shall be deemed to have come into force on the 1st day of January, 2006, unless other wise provided by the University or any class or category of persons or posts.

22.2 Categories or University Employee to whom these rules apply:-

22.2.1 Save as otherwise provided by or under these rules, these rules shall apply to the following:-

Persons appointed to civil services and posts in connection with the affairs of the University, who are under the administrative control of the University concerned and whose pay is debitible to the Consolidated Fund of the respective University under the control of State of Haryana.

22.2.2 These rules shall not apply to:-

- (a) Persons not in whole time employment;
- (b) Persons paid otherwise than on monthly basis, including those paid on a piece-rate basis or on daily wages basis or on contract basis;
- (c) Persons employed in University service after retirement;
- (d) Persons re-employed in University service after retirement;
- (e) University employee who are drawing their pay in a pay scale as personal measure (other than the functional pay scale prescribed for the post held by the University employee) with effect from the date on which he started drawing his pay in the pay scale as a personal measure and till the time he draws his pay in the pay scale as a personal measure;

- (f) Any other class or category of persons whom the University with the approval of Executive Council of the University may, by order, specifically exclude from the operation of all or any of the provisions contained in these rules.

22.3 Definitions :- In these rules, unless the context otherwise requires,

22.3.1 (a) **“existing basic pay”** means pay drawn in the prescribed pre-revised scale of pay as on 1.1.2006 for the post held by the person (s) as functional scale of pay for such post including stagnation increments but not including any other type of pay like “special pay”, “personal pay” etc.;

(b) **“basic pay”** in the revised pay structure means the pay drawn in the prescribed pay band plus the applicable grade pay but does not include any other type of pay like special pay, etc.;

(c) **“CSR”** means the Punjab Civil Services Rules as amended from time to time and as applicable in connection with the affairs of Government of Haryana;

(d) **“existing pay scale”** in relation to any post or any University employee means the pre-revised functional pay scale as on 1.1.2006 prescribed for the post held by the University employee;

EXPLANATION- In the case of University employee who was on the 1st day of January, 2006 on deputation or on leave or on foreign service or who would have on that day officiated on one or more lower post but for his officiating in a higher post, “existing scale” means the functional scale applicable to the post which he would have held but for his being on deputation or on leave or on foreign service or as the case may be, but for his officiating in a higher post, as on 1.1.2006.

(e) **“existing emoluments”** means the sum of (i) existing basic pay, (ii) dearness pay appropriate to the basic pay and (iii) dearness allowance appropriate to the basic pay+dearness pay at index average 536 (1982=100);

(f) **“functional pay scale”** in relation to a University employee means the pay scale which is prescribed for the post held by the University employee. It does not mean any other pay scale in which the University employee is drawing his pay as a personal measure to him with any other justification like length of service, or higher/additional qualification or upgrading of pay scale due to any other reason;

(g) **“Government”** means the Government of the State of Haryana in the Finance Department, save as otherwise provided by or under these rules;

(h) **“University employee”** means the University employee on which these rules apply;

(i) **“grade pay”** is the fixed amount corresponding to the pre-revised pay scales/posts;

(j) **“leave”** means any pre-sanctioned leave as defined in C.S.R. except “casual leave”. Any type of absence without the sanction of competent authority shall not be considered as leave;

(k) **“memorandum explanatory”** means the memorandum explanatory appended to these rules, briefly explaining the nature, philosophy, justification, objectives, applicability etc. of these rules;

(l) **“officiating post”** means the post which is held by the University employee to which he has not been confirmed or to which he has been appointed as a temporary measure while still retaining his lien to a different post or of which he performs the duties while another person holds a lien to such post. The University employee occupying a post while on probation is also to be considered to be holding an officiating post. Further, if competent authority has appointed a University employee to officiate on a vacant post on which no other University employee holds a lien, even such appointment shall be considered as officiating appointment;

(m) **“persons”** mean persons who are University employees for the purposes of these rules;

(n) **“pay in the pay band”** means pay drawn in the running pay bands specified in Column 5 of the First Schedule;

(o) **“Pay”** means the amount drawn monthly by University employee, other than special pay or pay granted in lieu of his personal qualification or his length of service, in the functional pay scale, which has been sanctioned for a post held by him substantively or in an officiating capacity or in case where no separate functional pay scale is sanctioned for the post held by the University employee constituting a cadre, in the pay scale to which he is entitled by reason of his position in a cadre;

(p) **“present scale”** in relation to any post/grade specified in **column (1)** of the First Schedule means the scale of pay specified against that post in **column (2)** thereof;

(q) **“Pay scale as a personal measure to the University employee”** means any scale of pay in which the University employee is drawing his salary, other than the existing scale (as defined in this rule), including the pay scale granted based on the length of service or the pay scale granted for possessing additional qualification etc.;

(r) **“revised emoluments”** means basic pay of a University employee in the revised functional pay structure for the post held by the University employee and includes the revised non practicing allowance, if any, admissible to him in addition to the pay in the revised functional pay structure;

(s) **“revised pay scale”** in relation to any post or any University employee occupying such post means revised functional structure of pay prescribed for such post in place of the existing functional pay structure under these rules;

(t) **“Schedule”** means schedule appended to these rules;

(u) “**substantive pay**” means pay drawn by the University employee on the post to which the University employee has been appointed substantively or by reason of his substantive position in a cadre.

Note: *A University employee who has been appointed temporarily to a post while still drawing his salary in his earlier pay scale or in any other pay scale except the pay scale prescribed for the post of which he has been appointed, will not be deemed to have been appointed against such post either in the officiating capacity or in the substantive capacity for the purposes of these rules.*

22.4 Scale of Pay of Posts:-

The functional pay band and grade pay or the functional pay scale, as applicable, or each functional pay scale specified in column (2) of the First Schedule shall be as specified against it in column (4) and (5) thereof.

22.5 Drawl of Pay in revised Pay structure:-

22.5.1 Save as otherwise provided in these rules, a University employee shall draw pay in the revised pay structure applicable to the post to which he is appointed:

Provided that a University employee may elect to continue to draw pay in the existing scale until the date on which he earns his next or any subsequent increment in the existing scale or until he vacates his post or ceases to draw pay in that scale:

Provided further that in cases where a University employee has been placed in a higher pay scale between 1.1.2006 and the date of notification of these rules on account of promotion, upgradation of pay scale etc., the University employee may elect to switch over to the revised pay structure from the date of such promotion, upgradation etc.

EXPLANATION 1. - The option to retain the existing scale under the provision of this rule shall be admissible only in respect of one existing scale.

EXPLANATION 2. - Aforesaid option shall not be admissible to any person appointed to a post on or after the 1st day of January, 2006, whether for the first time in University service or by transfer or promotion from another post and he shall be allowed pay only in the revised pay structure.

EXPLANATION 3. - Where a University employee exercises option under the proviso to this rule to retain the existing scale in respect of a post held by him in an officiating capacity on a regular basis for the purpose of regulation of pay in that scale under CSR or any other rule or order applicable to that post, his substantive pay shall be the substantive pay which he would have drawn had he retained the existing scale in respect of the permanent post on which he holds a lien or would have held a lien had his lien not been suspended or the pay of the officiating post which has acquired the character

of substantive pay in accordance with any order for the time being in force, whichever is higher.

EPLANATION 4. - As a general pre condition, switching over to the new pay and allowance structure by individual employees be subjected to the following general frame work of conditions as the most basic and central to the entire scheme;

The revised scheme is a package in itself and proposes to replace the entire pre-revised structure and not merely replace the pay on scale to scale basis. An enabling option has been afforded to individual employees to continue in the existing pre-revised structure rather than compulsively switching over to the new structure of pay and allowances as promised by the said rules. In such a scenario, the moment an employee exercises/deemed to have exercised the option to switch to the revised scheme, he severs all relationships and perceived relativities with the principles/other conditionality specific to the pre-revised scheme with effect from the date on which this revised structure takes effect in his case. Therefore, after once being brought to be governed by the structure put in place by the said rules, it would not be permissible for the individual employees or a group/class/category thereof to strike any type of parity/claim based on the pre-revised or pre-existing scenario. Once having brought to be governed by the said rules, the said rules in totality shall govern the conditions of services including the payment of pay and allowances without any reference to the pre-revised/pre-existing structure. No claim based on the pre-revised/pre-existing scheme shall, therefore, be permissible as valid for agitating/supporting any claim of further amending the impact of said rules, save in terms of the provisions of the said rules.

22.6 Exercise of Option:-

22.6.1 The option under the proviso to rule 22.5 shall be exercised in writing in the form appended to the Second Schedule (Appendix A) so as to reach the authority mentioned in sub-rule (2) within three months of the date of publication of these rules, or where an existing scale has been revised by any order made sub sequent to that day within three months of the date of such order:

Provided that in the case of University employee who is, on the date of such publication or, as the case may be, date of such order, on leave or on deputation or on foreign service, the said option shall be exercised in writing so as to reach the said authority within three months of the date of his taking charge of his post in Government or on the expiry of the sanctioned leave, whichever is earlier:

Provided further that where a University employee is under suspension on the date of publication of these rules or, as the case may be, on the date of such order the option may be exercised within three months of the date of his return to his duty.

22.6.2 The option shall be intimated by the University employee to the Head of his office.

22.6.3 If the intimation regarding option is not received within the time mentioned in sub-rule (1), the University employee shall be deemed to have elected to be governed by the revised structure of pay on and from the 1st day of January, 2006.

22.6.4 The option once exercise shall be final.

Note: *(1) Persons whose services were terminated on or after the 1st January, 2006, and who could not exercise the option within the prescribed time limit, on account of death, discharge on the expiry of the sanctioned post, resignation, dismissal or removal on account of disciplinary proceeding, are entitled to the benefit of this rule.*

(2) Persons who have died on or after the 1st day of January, 2006, and could not exercise the option within the prescribed time limit are deemed to have opted for the revised pay structure on and from the 1st day of January, 2006 or such later date as is most beneficial to their dependents, if the revised pay structure is more favourable and in such cases, necessary action for payment of arrears should be taken by the Head of Office.

22.7 Fixation of initial pay in the revised pay structure:-

22.7.1 The initial pay of a University employee who elects or is deemed to have elected under sub-rule 22.6.3 to be governed by the revised pay structure on an from the 1st day of January, 2006, shall, unless in any case the University employee by special order otherwise directs, be fixed separately in respect of his substantive pay in the permanent post on which he holds a lien or would have held a lien if it had not been suspended, and in respect of his pay in officiating post held by him, in the following manner namely:-

(a) In the case of all employees:-

- (i) The pay in the pay band/pay scale will be determined by multiplying the existing basic pay as on 1.1.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10.
- (ii) If the minimum of the revised pay band/ pay scale is more than the amount arrived at as per (i) above the pay shall be fixed at the minimum of the revised pay band/ pay scale.

Provided further that:

Where, in the fixation of pay, the pay of University employee drawing pay at two or more consecutive stages in an existing scale gets bunched, that is to say, gets fixed in the revised pay structure at the same stage in the pay band, then, for every two stages so bunched, benefit of one increment shall be given so as to avoid bunching of more than two stages in the revised running pay bands. For the purpose, the increment will be calculated on the pay in the pay band. Grade pay

would not be taken into account for the purpose of granting increments to alleviate bunching.

In the case of pay scales in higher administrative grade (HAG) in the pay band PB-4, benefit of increments due to bunching shall be given taking into account all the stages in different pay scales in this grade.

If by stepping up of the pay as above, the pay of University employee gets fixed at a stage in the revised pay band/ pay scale (where applicable) which is higher than the stage in the revised pay band at which the pay of a University employee who was drawing pay at the next higher stage or stages in the same existing scale is fixed, the pay of the latter shall also be stepped up only to the extent by which it falls short of that of the former.

The pay in the pay band will be determined in the above manner. In addition to the pay in the pay band, grade pay corresponding to the existing scale will be payable.

(b) In the case of employees who are in receipt of special pay/ allowance in addition to pay in the existing scale which has been recommended for replacement by a pay band and grade pay without any special pay/ allowance, pay shall be fixed in the revised pay structure in accordance with the provisions of (a) above.

(c) In the case of employees who are in receipt of special pay component with any other nomenclature in addition to pay in the existing scales, such as personal pay for promoting small family norms, etc., and in whose case the same has been replaced in the revised pay structure with corresponding allowance/ pay at the same rate or at a different rate, the pay in the revised structure shall be fixed in accordance with the provisions of clause (a) above. In such cases the allowance at the new rate as recommended shall be drawn in addition to pay in the revised structure of pay from the date specified in the individual notifications related to these allowances.

(d) In the case of medical officers who are in receipt of Non-Practising Allowance (NPA), the pay in the revised pay structure shall be fixed in accordance with the provisions of clause (a) above except that, in such cases, the pre-revised dearness allowance appropriate to the non-practising allowance (excluding dearness pay component on NPA) admissible at index average 536 (1982=100) shall be added while fixing the pay in the revised pay band. Illustration 3 in Explanatory Memorandum to these rules may be referred to in this regard.

Note: (1) A University employee who is on leave on the 1st day of January, 2006, and is entitled to leave salary shall become entitled to pay in the revised pay structure from 1.1.2006 or the date of option for the revised pay structure. Similarly, where a University employee is on study leave on the first day of January, 2006, he will be entitled to the benefits under these rules from 1.1.2006 or the date of option.

(2) Where a post has been upgraded as indicated in **Part B** of the First Schedule to these Rules, the fixation of pay in the applicable pay band will be done in the manner prescribed in accordance with clause (a) (i) and (ii) of rule 22.7 by

*multiplying the existing basic pay as on 1.1.2006 by a factor of 1.86 and rounding the resultant figure to the next multiple of 10. The Grade pay corresponding to the upgrade scale as indicated in column 6 of the Part B of the First Schedule will be payable in addition. **Illustration 4** in this regard is in Explanatory Memorandum to these rules.*

(3) In case of University employee under suspension, he shall continue to draw subsistence allowance based on existing scale of pay and his pay in the revised structure of pay will be subject to final order on the pending disciplinary proceedings or otherwise a final order, as the case may be.

(4) Where the 'existing emoluments' exceed the revised emoluments in the case of any University employee, the difference shall be allowed as personal pay to be absorbed in future increases in pay.

(5) Where in the fixation of pay under sub-rule 22.7.1, the pay of a University employee, who, in the existing scale was drawing immediately before the 1st day of January, 2006, more pay than another University employee junior to him in the same cadre, gets fixed in the revised pay band at a stage lower than that of such junior, his pay shall be stepped up to the same stage in the revised pay band as that of the junior.

(6) Where a University employee is in receipt of personal pay on the 1st day of January, 2006, which, together with his existing emoluments exceeds the revised emoluments, then the difference representing such excess shall be allowed to such University employee as personal pay to be absorbed in future increases in pay.

(7) In case where a senior University employee promoted to a higher post before the 1st day of January, 2006, draws less pay in the revised pay structure than his junior who is promoted to the higher post on or after the 1st day of January, 2006, the pay in the pay band of the senior University employee should be stepped up to an amount equal to the pay in the pay band as fixed for his junior in that higher post. The stepping up should be done with effect from the date of promotion of the junior University employee subject to the fulfillment of the following conditions, namely:-

- (a) both the junior and the senior University employees should belong to the same cadre and the posts in which they have been promoted should be identical in the same cadre;*
- (b) the pre-revised scale of pay and the revised grade pay of the lower and higher posts in which they are entitled to draw pay should be same;*
- (c) the senior University employees at the time of his promotion should have been drawing equal or more pay than the junior;*
- (d) the anomaly should be directly as a result of the application of the provisions of CSR or any other rule or order regulating pay*

fixation on such promotion in the revised pay structure. If even in the lower post, the junior officer was drawing more pay in the pre-revised scale than the senior by virtue of any advance increments granted to him, provision of this Note need not be invoked to step up the pay of the senior officer.

22.7.2 Subject to the provisions of rule 22.5, if the pay as fixed in the officiating post under sub rule 22.5.1 is lower than the pay fixed in the substantive post, the former shall be fixed at the same stage as in the substantive pay.

22.8 Fixation of pay in the revised pay structure of employees appointed as fresh recruits on or after 1.1.2006:-

Section II Part A of the First Schedule of these rules indicated the entry level pay in the pay band at which the pay of direct recruits to a particular post carrying a specific grade pay will be fixed on or after 1.1.2006.

This will also be applicable in the case of those recruited between 1.1.2006 and the date of issue of this Notification. In such cases, where the emoluments in the pre-revised pay scales(s) [i.e., basic pay in the pre-revised pay scale(s) plus dearness pay plus dearness allowance applicable on the date of joining] exceeds the sum of the pay fixed in the revised pay structure and the applicable dearness allowance thereon, the difference shall be allowed as personal pay to be absorbed in future increments in pay.

22.9 Rate of increment in the revised pay structure:-

The rate of increment in the revised pay structure will be 3% of the sum of the pay band and grade pay applicable, which will be rounded off to the next multiple of 10. The amount of increment will be added to the existing pay in the pay band. Illustration 5 in this regard is in the Explanatory Memorandum of these rules.

22.10 Date of next increment in the revised pay structure:-

There will be a uniform date of annual increment, viz. 1st July of every year. Employees completing 6 months and above in the revised pay structure as on 1st of July will be eligible to be granted the increment. The first increment after fixation of pay on 1.1.2006 in the revised pay structure will be granted on 1.7.2006 for those employees also for whom the date of next increment was between 1st July, 2006 to 1st January 2007:

Provided that in the case of persons who had been drawing maximum of the existing scale for more than a year as on the 1st day of January, 2006, the next increment in the revised pay structure shall be allowed on the 1st day of January, 2006. Thereafter, the provision of rule 10 would apply:-

Provided further that in cases where an employee reaches the maximum of his pay band, shall be placed in the next higher pay band after one year of reaching such a maximum. At the time of placement in the higher pay band, benefit of one increment will be provided. Thereafter, he will continue to move in the higher pay band till his pay in the

pay band reaches the maximum of PB-4, after which no further increments will be granted.

Note: *In cases where two existing scales, one being a promotional scale for the other, are merged, and the junior University employee, now drawing his pay at equal or lower scale of pay, happens to draw more pay in the pay band in the revised pay structure than the pay of the senior University employee in the existing higher scale, the pay in the pay band of the senior Government servant shall be stepped up to that of his junior from the same date and he shall draw next increment in accordance with rule 10.*

22.11 Fixation of pay in the revised pay structure subsequent to the 1st day of January, 2006.

Where a Government servant continues to draw his pay in the existing scale and is brought over to the revised pay structure from a date later than the 1st day of January, 2006, his pay from the later date in revised pay structure shall be fixed in the following manner:-

Pay in the pay band will be fixed by adding the basic pay applicable on the later date, the dearness pay applicable on that date and the pre-revised dearness allowance based on rates applicable as on 1.1.2006. This figure will be round off to the next multiple of 10 and will then become the pay in the applicable pay band. In addition to this, the grade pay corresponding to the pre-revised pay scale will be applicable. Where the government servant is in receipt of special pay or non-practising allowance, the methodology followed will be as prescribed in rule 22.7 (1), (B), (C), (D) as applicable, except that the basic pay and dearness pay to be taken into account will be the basic pay and dearness pay applicable as on that date but dearness allowance will be calculated as per rates applicable on 1.1.2006.

22.12 Fixation of pay on reappointment after the 1st day of January, 2006 to a post held prior to that date:-

A University employee who has officiated in a post prior to the 1st day of January, 2006, but was not holding that post on that date and who on subsequent appointment to that post draws pay in the revised pay structure shall be allowed the benefit of the proviso to CSR to the extent it would have been admissible had he been holding that post on that 1st day of January, 2006, and had elected the revised pay structure on and from that date.

22.13 Fixation of pay on promotion on or after 1.1.2006

22.13.1 In the case of promotion from one grade pay to another in the revised pay structure, the fixation will be done as follows:-

One increment equal to 3% of the pay in the pay band and the existing grade pay will be computed and rounded off to the next multiple of 10. This will be added to the existing pay in the pay band. The grade pay corresponding to the promotion post will thereafter be granted in addition to this pay in the pay band. In cases where promotion involves change in the pay in the pay band after adding

the increment is less than the minimum of the higher pay band to which promotion is taking place, pay in the pay band will be stepped to such minimum.

22.13.2 On promotion from one grade pay to another, a University employee has an option under CSR to get his pay fixed in the higher post either from the date of his promotion, or from date of his next increment, viz. 1st July of the years. The pay will be fixed in the following manner in the revised pay structure:-

- (i) In case the University employee opts to get his pay fixed from his date of next increment, then, on the date of promotion, pay in the pay band shall continue unchanged, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment i.e. 1st July. On that day, he will be granted two increments; one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion shall be taken into account. To illustrate, if the basic pay prior to the date of promotion was Rs. 100, first increment would be computed on Rs. 100 and the second on Rs. 103.
- (ii) In case the University employee opts to get his pay fixed in the higher grade from the date of his promotion, he shall get his first increment in the higher grade on the next 1st July if he was promoted between 2nd July and 1st January. However, if he was promoted between 2nd January and 30th June of a particular year, he shall get his increment on 1st July of next year.

Note: *A University employee can exercise his option on promotion for pay fixation under CSR on plain paper in simple application form.*

22.14 Overriding effect of rules:-

The provisions of CSR or PFR or any other rules made in this regard shall not, save as otherwise provided in these rules, apply to cases where pay is regulated under these rules to the extent they are inconsistent with these rules.

22.15 Power of relax :-

Where the university is satisfied that the operation of all or any of the provisions of these rules causes undue hardship in any particular case, it may, by order, dispense with or relax the requirements of that rule to such extent and subject to such conditions as it may consider necessary for de; *of such class and categories of University employee and therefore, will not amount to any discrimination with other class and categories of University employee.*

22.16 Power to make addition or deletion etc.:-

Where the university is satisfied that there is a necessity to make additions or delete any class or categories of posts or change the designations and structure of pay either permanently or temporarily in the schedules of these rules, the Government will be

competent to add or delete or change such conditions. The provisions of these rules will apply on such additions or deletions or changes as the university may direct by specific orders or in the absence of that all the provisions of these rules shall apply as if the changes were made.

22.17 Interpretation :-

If any question arises relating to the interpretation of any of the provisions of these rules, it shall be referred to the Government for decision.

22.18 Residuary provisions:-

In the event of any general or special circumstance which is not covered under these rules or about which certain inconsistency comes to the notice, the matter shall be referred to the Government and Government will prescribe the conditions to be followed under such circumstances. Such conditions as prescribed by the Government under this rule shall be deemed to be part of these rules. Further, if the Government is satisfied that there is a requirement to prescribe certain additional conditions under these rules, the Government shall prescribe such conditions and such additional conditions as prescribed by the Government under this rule shall be deemed to be the part of these rules.

THE FIRST SCHEDULE

(See Rules 22.3 and 22.4)

**PART – A
SECTION 1**

Existing Functional Pay Scale		Revised Functional Pay Structure		
Serial No	Functional Pay Scale	Name of Pay Band	Corresponding pay Bands	Corresponding Grade Pay
(1)	(2)	(3)	(4)	(5)
1.	2550-55-2660-EB-60-3200	-IS	4440-7440	1300
2.	2610-60-3150-EB-65-3540	-IS	4440-7440	1400
3	2650-65-3300-EB-70-4000	-IS	4440-7440	1650
4	3050-75-3950-EB-80-4350	PB-I	5200-20200	1800
5	3050-75-3950-EB-80-4590	PB-I	5200-20200	1900
6	3050-85-4325-EB-100-5325	PB-I	5200-20200	1950
7	3200-85-3880-EB-85-4900	PB-I	5200-20200	2000
8	4000-100-4800-EB-100-6000	PB-I	5200-20200	2400
9	4400-100-5200-EB-100-600	PB-I	5200-20200	2500
10	4500-125-6000-EB-125-7000	PB-I	5200-20200	2800
11	5000-150-7100-EB-150-7850	PB-II	9300-34800	3200
12	5450-150-6950-EB-150-8000	PB-II	9300-34800	3300
13	5500-175-8300-EB-175-9000	PB-II	9300-34800	3600
14	6500-200-8500-EB-200-9900	PB-II	9300-34800	4000
15	6500-200-8500-EB-200-10500	PB-II	9300-34800	4200
16	7450-225-9025-EB-225-11500	PB-II	9300-34800	4600
17	7500-250-10000-EB-250-12000	PB-II	9300-34800	4800
18	7500-250-10000-EB-250-13000	PB-II	9300-34800	5200
19	8000-275-10200-EB-275-13500	PB-II	9300-34800	5400
20	8000-275-10200-EB-275-13500 (Group A Entry)	PB-III	15600-39100	5400
21	10000-325-13900	PB-III	15600-39100	6000
22	10000-325-15200	PB-III	15600-39100	6400

Existing Functional Pay Scale		Revised Functional Pay Structure		
Serial No	Functional Pay Scale	Name of Pay Band	Corresponding pay Bands	Corresponding Grade Pay
(1)	(2)	(3)	(4)	(5)
23	10650-325-15850	PB-3	15600-39100	6600
24	12000-375-16500	PB-3	15600-39100	7600
25	13500-375-17250	PB-3	15600-39100	8000
26	14300-400-18300	PB-4	37400-67000	8700
27	15100-400-18300	PB-4	37400-67000	8800
28	16400-450-20000	PB-4	37400-67000	8900
29	16400-450-20900	PB-4	37400-67000	9500
30	18400-500-20400	PB-4	37400-67000	9800
31	18400-500-22400	PB-4	37400-67000	10000
32	22400-525-24500	PB-4	37400-67000	12000

SECTION II

Entry Pay in the revised pay structure for direct recruits appointed on or after 1.1.2006

-IS (Rs. 4450-7440)

Grade Pay	Pay in the Pay Band	Total
1300	4750	6050
1400	4750	6150
1650	4750	6400

PB-1 (Rs. 5200-20200)

Grade Pay	Pay in the Pay Band	Total
1800	5200	7000
1900	5680	7580
1950	5680	7630
2000	5960	7960
2400	7440	9840
2500	7440	9840
2800	7440	9840

PB-2 (Rs. 9300-34800)

Grade Pay	Pay in the Pay Band	Total
3200	9300	12500
3300	9300	12600
3600	9300	12900
4000	9300	13300
4200	9300	13500
4600	10230	14830
4800	10230	15030
5200	12090	17290
5400	12090	17490

PB-3 (Rs. 15600-391000)

Grade Pay	Pay in the Pay Band	Total
5400	15600	21000
6000	15600	21600
6400	15600	22000
6600	15600	22200
7600	18600	26200
8000	18600	26600

PB-4 (Rs. 37400-67000)

Grade Pay	Pay in the Pay Band	Total
8700	37400	46100
8800	37400	46200
8900	37400	46300
9500	37400	46900
9800	37400	47200
10000	37400	47400
12000	41670	49400

PART – B
REVISED PAY SCALED FOR CERTAIN CATEGORIES OF STAFF
SECTION I

The revised pay structure mentioned in column (5) and (6) of this part of the Notification for the post mentioned in column (2) have been approved by the Government. The initial fixation as on 1.1.2006 will be done in accordance with Note 2 below rule 7 of this Notification.

SECTION II

Sr. No.	Post	Existing Scale	Revised/Modified pay scales	Corresponding Pay Band and Grade Pay	
				Pay Band	Grade Pay
(1)	(2)	(3)	(4)	(5)	(6)
1	Posts in Transport Department				
(i)	Works Manager	6500-10500	7450-11500	PB-2	4600
(ii)	Store Purchase Officer	6500-10500	7450-11500	PB-2	4600
(iii)	Service Engineer	6500-10500	7450-11500	PB-2	4600
2	Post in Information & Public Relation Department				
	Technical Officer	6500-10500	7450-11500	PB-2	4600
3	Posts in Education Department				
(i)	JBT Teacher	4500-7000	6500-10500	PB-2	4200
(ii)	P.T.I.	4500-7000	6500-10500	PB-2	4200
(iii)	Drawing Teacher	4500-7000	6500-10500	PB-2	4200
(iv)	Cutting & Tailoring Teacher	4500-7000	6500-10500	PB-2	4200
(v)	Head Teacher Primary School	5500-9000	7450-11500	PB-2	4600
(vi)	Master	5500-9000	7450-11500	PB-2	4600
(vii)	Language Teacher (Hindi/Punjabi/Sanskrit & Hindi Teacher Primary)	5500-9000	7450-11500	PB-2	4600
(viii)	Head Master Middle School	6500-9900	7450-11500	PB-2	4600
(ix)	School Lecturer	6500-10500	7500-12000	PB-2	4800
(x)	Head Master Hugh School	7500-12000	8000-13500	PB-2	5400
(xi)	Principal, Sr. Sec. School/Dy. DEO/BEO/Asstt. Directors (Academic)	8000-13500	10000-13900	PB-3	6000
(xii)	DEO/DEEO/Principal, DIET/Dy. Director	10000-13900	10000-15200	PB-3	6400
(xiii)	Joint Director/Director, SRC/SCERT/Sharmik Vidyapeeth	10000-15200	12000-16500	PB-3	7600
4.	Posts in Health Department				
(i)	Staff Nurse	5000-7850	6500-10500	PB-2	4200
(ii)	Nursing Sister	5500-9000	7500-12000	PB-2	4800
(iii)	Asstt. Matron	5500-9000	7500-12000	PB-2	4800
(iv)	Matron	6500-9900	8000-13500	PB-2	5400
(v)	Nursing Supdt.	6500-10500	8000-13500	PB-2	5400
(vi)	Sister Tutor	5500-9000	7500-12000	PB-2	4800
(vii)	Principal Tutor	6500-9900	8000-13500	PB-2	5400
(viii)	Public Health Nurse	5500-9000	7500-12000	PB-2	4800
(ix)	Distt. Nursing Officer	6500-10500	7500-12000	PB-2	4800
(x)	Public Health Nursing Officer	6500-10500	8000-13500	PB-2	5400

(1)	(2)	(3)	(4)	(5)	(6)
(xi)	Assistant Director (Nursing) & Principal, Training centre, Barwala	6500-10500	8000-13500	PB-2	5400
(xii)	Dietician	5500-9000	6500-9900	PB-2	4000
(xiii)	Asstt. Director (Dietician)	5500-9000	6500-10500	PB-2	4200
(xiv)	Radiographer	4500-7000	5000-7850	PB-2	3200
(xv)	Civil Surgeon/PMOs/ ZMOs/Dy. Director (Sr.)	13500-17250	14300-18300	PB-2	8700
5.	Posts in Organized Accounts Cadre (Treasuries &Accounts Deptt.)				
(i)	Section Officer	6500-9900	7450-11500	PB-2	4600
(ii)	Accounts Officer	6500-10500	8000-13500	PB-2	5400
(iii)	Sr. Accounts Officer	8000-13500	10000-13900	PB-2	6000
(iv)	Chief Accounts Officer	10000-13900	12000-16500	PB-2	7600
6.	Posts in Sports Department				
(i)	Junior Coach	5000-7850	5500-9000	PB-2	3600
(ii)	Coach	5500-9000	6500-10500	PB-2	4200
(iii)	District Sports Officer	6500-10500	7450-11500	PB-2	4600
(iv)	Asstt. Director (Yoga)	6500-9900	7450-11500	PB-2	4600
(v)	Dy. Director	8000-13500	10000-13900	PB-3	6000
7.	Post in Haryana Civil Sectt., FC's Office, LR Office, HPSC And Vidhan Sabha				
# (i)	Personal Assistant	6500-10500	5500-9000+ 150/-S.P.	PB-2	3600
# (ii)	Private Secretary	8000-13500	6500-10500+ 200/- S.P.	PB-2	4200

There will be no recovery because of this modification in pay scale w.e.f. 1.1.1996 And additional ties (if any) after fixation of pay will be adjusted in future increments.

THE SECOND SCHEDULE

Appendix A
(see rule 26.6.1)

* (i) I _____ hereby elect the revised pay structure with effect from 1st January, 2006.

* (ii) I _____ hereby elect to continue on the existing scale of pay of my substantive/officiating post mentioned below until:

* the date of my next increment

The date of my subsequent increment raising my pay to Rs.

I Vacate or cease to draw pay in the existing scale.

The date of my promotion to _____

Existing Scale _____

Signature _____

Name _____

Designation _____

Office in which employed _____

Date:

Station:

* To be scored out, if not applicable.

The conditions prescribed under this rule will be considered as part of these rules.

Illustration 1 : Initial fixation of Group D employee in – IS

1	Existing Scale of Pay	Rs. 2550-55-2660-EB-60-3200
2	Pay Band applicable	-IS Rs. 4440-7440
3	Existing basic pay as on 1.1.2006	Rs. 2840
4	Pay after multiplication by a factor of 1.86	Rs. 5282 (Rounded off to Rs. 5290)
5	Pay in the Pay Band	Rs. 5290
6	Pay in the Pay Band after including benefit of bunching, if admissible	Rs. 5290
7	Grade Pay attached to the scale	Rs. 1300
8	Revised basic pay – total of pay in the pay band and grade pay	Rs. 6590

Illustration 2 : Fixation of initial pay in the revised pay structure

1	Existing Scale of Pay	Rs. 4000
2	Pay Band applicable	-IS Rs. 4440-7440
3	Existing basic pay as on 1.1.2006	Rs. 2840
4	Pay after multiplication by a factor of 1.86	Rs. 5282 (Rounded off to Rs. 5290)
5	Pay in the Pay Band	Rs. 5290
6	Pay in the Pay Band after including benefit of bunching, if admissible	Rs. 5290
7	Grade Pay attached to the scale	Rs. 1300
8	Revised basic pay – total of pay in the pay band and grade pay	Rs. 6590

Illustration 3 : Fixation of initial pay in the revised pay structure of Medical Officers

1	Existing Scale of Pay	Rs. 10000-13900
2	Pay Band applicable	PB-3 Rs. 15600-39100
3	Existing basic pay	Rs. 10000
4	Existing NPA	Rs. 2000
5	Pay after multiplication by a factor of 1.86	Rs. 18600
6	DA on existing NPA	Rs. 480 (24% of Rs. 2000)
7	Pay in the Pay Band attached to scale	Rs. 19080
8	Grade Pay attached to the scale	Rs. 6000
9	Revised basic pay – total of pay in the pay band and grade pay	Rs. 25080 (Revised NPA as decided by the Government in revised pay structure will be admissible)

Illustration 4 : Pay fixation in cases where posts have been upgraded e.g. posts in pre-revised pay scale of Rs. 3050-75-3950-80-4590 to Rs. 3200-85-4900 scale

1.	Existing Scale of Pay	Rs. 3050-4590 (Corresponding Grade Pay Rs. 1900)
2.	Pay Band applicable	PB-1 Rs. 5200-20200
3.	Upgraded to the Scale of Pay	Rs. 3200-4900 (Corresponding Grade Pay Rs. 2000)
4.	Existing basic pay as on 1.1.2006	Rs. 3125
5.	Pay after multiplication by a factor of 1.86	Rs. 5813 (Rounded of to Rs. 5820)
6.	Pay in the Pay Band PB-2	Rs. 5820
7.	Pay in the pay band after including benefit of bunching in the pre-revised Scale of Rs. 3050-4590, of admissible	Rs. 5820
8.	Grade Pay attached to the scale of Rs. 3200-4900	Rs. 2000
9.	Revised basic pay-total of pay in the pay band and grade pay	Rs. 7820

Illustration 5: Pay fixation on grant of increment in the revised pay structure

1.	Pay in the PB-2	Rs. 9300
2.	Grade Pay	Rs. 4200
3.	Total of pay + grade pay	Rs. 13500
4.	Rate of increment	3% of 3 above
5.	Amount of increment	Rs. 405 rounded off to Rs. 410
6.	Pay in the pay band after increment	Rs. 9300 + 410
7.	Pay after increment	Rs. 9710
8.	Grade pay applicable	Rs. 4200

CHAPTER

23

SELF-FINANCING SCHEME

23.1. Title

These rules may be called University Self-Financing Scheme Rules.

23.2 Application

These rules shall apply for engagement of all the employees, teaching & non-teaching in connection with the affairs of running of Self-financed Courses and Programmes, established and introduced under these rules by the University.

23.3 Definition

- (a) **‘Academic Session’** denotes the period of one complete year starting from 1st July of the year till the 30th of June of the following year.
- (b) **‘Course’** means a course which refers to any academic Programme leading to award of a Certificate, Diploma or Degree specifically introduced and established under the scheme.
- (c) **‘Employee’** means a teaching or non-teaching employee appointed under these rules.
- (d) **‘Scheme’** means which may refer to the Self-financed Courses and Programmes.
- (e) **‘Self-Financed Course/Programme’** means the course and the Programme that generate sufficient revenues by way of tuition fees, admission fees and other funds prescribed by the University so as to meet all the expenses in running of the courses towards salaries of the employees, building, rentals, recurring expenses for electricity, water, stationery, course material, establishment and maintenance of laboratories, postage, TA/DA and all other incidentals so as to provide the course/programme the character of financial self-sustenance.
- (f) **‘University’** means University registered under the University Act under Haryana Government.
- (g) **Vice-Chancellor’** means the Vice-Chancellor of University.

23.4 Authority Competent to Introduce a Self-financed Course/ Programme

The Executive Council of the University shall be competent to approve the introduction and establishment of a course/programme of instruction on the recommendations of the Academic Council of the University. Before introducing any course/programme, its financial viability, academic utility, marketability in terms of employment will be assessed. The main criteria for continuation of such courses/programmes will depend upon the response of students in the field and its employment opportunities.

23.5 Continuation/Closure of the Courses/Programmes

The University shall take decision with regard to continuity/ modification/closure of the course/programme introduced on the basis of the assessment carried out every year. However, no course/programme will be called off or closed once the students have been admitted to the course on the grounds of inadequate enrolment and the resultant lack of financial viability during a particular year. The decision regarding the closure of the said course/programme will be taken in advance, latest by the close of the academic session.

23.6 Fee Structure for the Self-financed Courses/Programmes

The University will be competent to determine the fee structure of a course proposed to be started under the scheme so long as to cover all expenses accruing to the University in the running of the said course.

23.7 Maintenance of Account

The University shall maintain separate accounts of the income and expenditure of the course/programme started under the scheme. The course may generate some surpluses for some time. The first charge on such surpluses would be expenditure incurred on a course that ceases to be Self-sustaining during a particular year after it has been offered in the prospectus. However, the use of such of surpluses for meeting the expenses in a particular course would be permissible only till the completion of that academic session. Any surpluses of income available thereafter would constitute a part of the general revenue of the University.

23.8 Nature of Appointment of Employees

The courses/programmes introduced under the scheme will be of purely temporary nature and will continue only so long as these are financially viable. Hence, the engagement or recruitment of employees in connection with the affairs of the course/programme under the scheme would be co-terminus with the course/programme. In case the University intends to discontinue a particular course/programme, the employees engaged in connection with running of the said course/programme will be duly notified of the University's intent to discontinue the course/ programme from the ensuing academic session as soon as a decision to this effect is taken by the Executive Council of the University.

23.9 Duration of Appointment

The terms of engagement of employees under the Self-financing Scheme will be co-terminus with the specific course/programme for which the employees are appointed.

However, the above engagement shall be terminated with month's notice or one month's salary in lieu thereof from either side.

Provided that the above engagement shall also be terminated in the event of discontinuance of the course/programme on one month's notice.

23.10 Salary and Pay Structure of the Staff Recruited or Engaged under the Self-financed Scheme

- (a) The appointment of teaching or non-teaching employees under the Scheme shall be made on contract basis in running grade with all other benefits as are admissible to regular staff of the University except pension. However, the University on the recommendations of the Selection Committee/ Establishment Committee may give higher start in case of deserving cases.
- (b) The teaching or non-teaching employees appointed under the scheme in the past will be governed by these rules, if procedure followed at the time of their initial engagement and the selection was not defective in any way.

Protection of emoluments, higher start, benefit of leave salary, pension contribution etc. for those joining on deputation may be considered for well-experienced and deserving candidates.

23.11 Other Facilities

The employees engaged on contract basis under the Scheme would be entitled to grant of other benefits viz. forwarding of applications, all types of leave, vacations, holidays & other benefits as are admissible to regular staff of the University.

The staff engaged under the Self-Finance Scheme will be governed by CPF rules as were applicable to the University employees prior to introduction of Pension Scheme on the completion of two years of service.

They would also be entitled to apply for an outside job or a scholarship or fellowship but not more than three applications for outside jobs for the same post or higher post on regular basis and three applications for Scholarship/fellowship will be forwarded during a Calendar year.

The teacher may be granted permission for higher studies leading to Ph.D. degree. No Objection Certificate for passport purpose may also be issued without any liabilities on the part of the University.

23.12 Creation of Posts under Self-financing Scheme

All teaching or non-teaching posts under the Scheme shall be created by the Executive Council on the basis of justified work-load and got approved from the Government.

23.13 Qualifications

The essential qualifications for various teaching and non-teaching posts under Self-financing scheme shall not be in any manner, inferior to those prescribed by the University or various academic bodies such as UGC, AICTE etc.

23.14 Recruitment/Engagement of the Staff under the Scheme

The employees under the scheme shall be engaged by way of open competition after inviting applications through advertisement, clearly mentioning the scheme and important terms and conditions thereof. Applications will be got scrutinized by a Committee for short-listing candidates, if needed, and appointments will be made on the recommendations of a Selection Committee/ Establishment Committee, as the case may be. Provided that the University may, at its discretion, engage Class-III and IV employees by inviting applications from the Employment Exchange.

Ministerial posts under the Scheme may also be filled up from amongst the properly qualified persons already in the service of the University. For this purpose, due procedure of inviting applications from them and selection, shall be adopted. Persons so selected and appointed under the scheme, will be considered on deputation in order to protect their financial/ service benefits as may be available to them in their respective substantive budgeted posts of the University.

- (a) Provided that Executive Council on the recommendations of the Vice-Chancellor may consider appointment of retired teachers upto the age of 65 years on the identical post on which the employee concerned had retired on negotiable salary on the following terms & conditions:–
 - (i) The engagement of retired teacher will be made on identical vacant post only under Self-financing Scheme for a period of one year in the first instance which is extendable on year to year basis upto the age of 65 years or till the course/programme continues, whichever is earlier. The Vice-Chancellor may, however, terminate the engagement at any time without any notice. The honorarium shall be paid @ Rs.15,000/- per month (consolidated) to a retired Professor & Reader; and @ Rs.12,000/- per month (consolidated) to a retired Lecturer. However, the honorarium should not exceed the difference of last pay and the pension drawn by a person in any case. The engagement will be made on the recommendations of the following Committee:
 - (a) Vice-Chancellor;
 - (b) Dean, Academic Affairs;
 - (c) Dean of the concerned Faculty;

- (d) Chairperson of the Department or Director of the Institute concerned;
- (e) Principal of the maintained College/Director, Distance Education in case the post pertaining to them;
- (f) Registrar.

The honorarium in case of non-pensioner will be decided by the above Committee.

- (ii) The retired teacher so engaged would not be entitled to grant of any other financial benefits over and above the consolidated honorarium. However, they would be entitled to casual leave and vacations as admissible to other teachers engaged under Self-financing Scheme. He/she will not hold any statutory position nor will be the member of any body of the University. No residential accommodation to such a teacher shall be provided on the campus. He/she will take the work-load of 14-16 hours per week.
 - (iii) Dean of the Faculty and Chairperson of the concerned University Teaching Department/Principal of the maintained College(s) will invite applications from the retired teacher and the case shall be placed before the Committee for consideration.
- (b) Provided further that the Executive Council, on the recommendations of the Vice-Chancellor, may consider appointment of non-teaching employees upto the age of 65 years on an identical post on which the employee concerned had retired or on a post in identical pay scale on negotiable salary subject to the following terms & conditions :-

The engagement of a retired employee will be made on an identical vacant post or on a post in identical pay scale only, under the Self-financing Scheme for a period of one year in the first instance, extendable on year-to-year basis up to the age of 65 years or till the Course/Programme continues, whichever is earlier.

The Vice-Chancellor may, however, terminate the engagement at any time without any notice. Honorarium shall be paid equal to the initial basic pay of the post. However, honorarium should not exceed the difference of the last pay and the Pension drawn by a person in any case. The engagement will be made on the recommendations of the following Committee :-

- (a) Vice-Chancellor
- (b) Registrar
- (c) Any other person(s) as the Vice-Chancellor may like to associate.

Notwithstanding anything contained in the above rules, the Vice-Chancellor may, where he considers necessary, make contractual appointments of non-teaching employee under Self-financing Scheme for a period not exceeding 89 days in the

first instance, extendable on the basis of performance report of the appointee concerned, at a time, without notifying the contractual appointment under the scheme.

23.15 Constitution of Selection Committee

- (i) The constitution of Selection Committee for the teaching posts will be the same as for the regular teaching posts. However, the Course Co-ordinator shall also be associated.
- (ii) The Establishment Committee for the appointment on non-teaching post(s) above the rank of Deputy Superintendent will be the same as for the regular appointment to the said post(s).
- (iii) The appointment of non-teaching employees up to the rank of Deputy Superintendent will be made by the Selection Committee to be constituted by the Vice-Chancellor.

23.16 Conduct

- (i) Every employee shall at all times maintain absolute integrity and devotion to duty.
- (ii) Every employee shall abide by and comply with the law of the University and all orders and directions of his superior authorities
- (iii) Every employee shall extend the utmost courtesy and attention to all persons with whom he has to deal in the course of his duties.
- (iv) Every employee shall endeavour to promote the interests of the University and shall not act in any manner prejudicial thereto.
- (v) No employee shall, participate in any demonstration or resort to any form of strike in connection with their official duties and conduct.
- (vi) No employee shall, except in accordance with any general or special order of the University, or in the performance in good faith of the duties assigned to him, communicate documents or information directly or indirectly to any other person to whom he is not authorized to communicate.
- (vii) No employee shall, except with previous sanction of the University, engage directly or indirectly in any trade or business or undertake any other employment.
- (viii) An employee shall so manage his private affairs as to avoid habitual indebtedness or insolvency. An employee who becomes the subject of a legal proceeding for insolvency shall forthwith report the full facts of his case to the University.

- (ix) No employee shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his services under the University.

23.17 Disciplinary Proceedings

If the Vice-Chancellor is of the opinion that there is a prima facie case of misconduct, inefficiency, physical or mental incapacity against an employee, he shall be competent to terminate the services of such an employee and/or to institute disciplinary proceedings against the concerned employee in keeping with the principles of natural justice.

23.18 Severance of Contractual Relationship

The contractual relationship will come to an end under the following circumstances:

- (i) Course/programme is closed;
- (ii) Performance (work & conduct) of the employee is not found satisfactory.

CHAPTER

24

UNIVERSITY ACCOUNTS

24.1 General

The following shall be the authorities of the University, namely:-

- (i) the Court;
- (ii) the Executive Council,
- (iii) the Academic Council;
- (iv) the Finance Committee;
- (v) the Faculties;
- (vi) the Academic Planning Board; and
- (vii) such other authorities as may be declared by the Statutes to be the authorities of the University.

Court

24.1.1 To consider and pass resolution on the annual report, annual budget and the annual accounts of the University and on the audit report of such accounts;

Executive Council

24.1.2 Under the provisions of the Act and Statutes of the University the power to manage and regulate the finances, accounts, investments and property of the University vests in the Executive Council. The Executive Council has framed Rules as contained in the Financial Accounts Code to regulate the finances of the University and for the proper maintenance of its accounts, in consultation with the Finance Committee.

The Finance Committee

24.1.3 (a) The powers and functions of the Finance Committee have been prescribed in the Statutes of the University. These are as under:

- (i) The Finance Committee shall examine the accounts and scrutinize the proposals for expenditure and shall submit the annual budget to the Executive Council for approval.
- (ii) It shall examine and recommend to the Executive Council the creation of teaching and other post.
- (iii) It shall fix limits for the total recurring expenditure and the total non-recurring expenditure for the year based on the resources and income of the University. The University in excess of the limits so fixed shall incur no expenditure. The University without prior approval of the Finance Committee shall incur no expenditure other than that provided in the budget.
- (iv) The annual account and the official estimates of the University shall be laid before the Finance Committee for its consideration and comments thereon and thereafter submitted to the Executive Council for approval.

The Finance Officer

24.1.4 (a) The Finance Officer of the University shall:

- (i) Exercise general supervision of the funds of the University and advise it as regards its financial policies.
- (ii) Perform such other financial functions as may be assigned to him by the Vice-Chancellor/Executive Council or as may be prescribed by the Statutes or the Ordinances.

Provided that the Finance Officer shall not incur any expenditure or make any investment exceeding one lakh of rupees without the prior approval of the competent authority.

- (b) Subject to the control of the Vice-Chancellor and the Executive Council, the Finance Officer shall:
 - (i) hold and manage the properties and investments of the University, including trust and immovable properties for fulfilling any of the objects of the University.
 - (ii) ensure that the limits fixed by the Finance Committee for recurring and non-recurring expenditure for the financial year are not exceeded and the money is expended or spent for the purposes for which it was granted or allotted.
 - (iii) be responsible for the preparation of annual accounts and budget of the University and for presentation to the Executive Council after it has been considered by the Finance Committee.

- (iv) keep a constant watch on the cash and bank balances and investments;
- (v) watch the progress of collection of revenue and advise on the collection methods.
- (vi) ensure that the registers of properties of the University are maintained properly and that stock checking of equipments and other materials are conducted in the offices of the University including Regional Centres, Study Centres and other institutions maintained by the University.
- (vii) bring to the notice of the Vice-Chancellor any unauthorized expenditure or other financial irregularities and suggest appropriate action against persons at fault.
- (viii) call from any office of the University; including Regional Centres, Study Centres and other institutions maintained by the University, any information or reports that he may consider necessary for the performance of his functions.

24.2 Objectives of Financial Information and Accounting Systems

24.2.1 (a) The University shall develop a responsible information system, to meet its complex financial information needs. The basic objectives of the University accounting, financial information and reporting systems are to:

- (i) compile and generate fund accounts, which exhibit a true and fair view of the University affairs.
- (ii) develop a broad-based classification of data to enable its effective application for operation of multi-purpose sub-systems needed for financial planning and management.
- (iii) generate monthly Account of Receipts and Payments with progressive figures upto the end of the month as also consolidated accounts at the end of the year in the pre-determined format;
- (iv) provide meaningful information for preparation of Budget Estimates; provide concise budget and control reports to all levels of University Management as also identify the heads of accounts showing wide fluctuations;
- (v) provide tools and procedures for regular and co-ordinated review of schemes and Projects, as also critical analysis, evaluation and appraisal of performance of all the University service;
- (vi) provide for generation of reports which could assist the management to review various activities, schemes and programmes (such as various types of receipts and expenditure for a programme or a course, thereunder, components of course-development and printing costs and the like;

Division-wise/Region-wise analysis) and aid the University in attaining the approved educational objectives within the expenditure plans;

- (vii) provide reports necessary for proper fund utilization and ensuring an efficient financial management and control.

(b) The University shall introduce computerization of Accounts from the stage of compilation direct from the source such as cash receipts, payment vouchers, transfers, journals, Bank statement/scrolls and other input data like pay-roll accounting system. It will be precluded to an over-all computerization covering receipts, payments and stores accounting.

(c) The University accounting is more akin to Government accounting system than that of a commercial organization, as it is not run on commercial principles. The Accounts of the University shall, therefore, be maintained on cash basis, which is more suitable for recording its transactions as well as presenting the true State of affairs of the University.

24.3 Form of Accounts and General Classification

Book of Accounts

24.3.1 The Divisions of the University shall maintain books of accounts as specified in the Act, Statutes, Ordinances, other Rules, Financial Code and Account Code of Haryana Government.

Form of Accounts

24.3.2 The accounts and registers shall be maintained in such form and according to such general principles and methods as may be prescribed from time to time by the Executive Council.

Main Divisions and Structure of Accounts

24.3.3 The accounts shall be exhibited in the same headings as in the Budget for facilitating financial and accounting control.

Major, Minor and other Heads of Account

24.3.4 “The major, sub-major and minor heads of account together with further division into Sub-heads/Detailed heads etc. shall be decided by the University keeping in view the codification required for computerization of accounts. These shall follow the pattern in the Budget from time to time.

Purpose of Heads of Accounts

24.3.5 The Major, Minor and other heads of account are so fixed as to facilitate financial control and accounting and to make available statistical information required by

the Authorities of the University and Government. The names of the heads of accounts are so chosen as to indicate clearly and briefly the purpose of the expenditure of receipt.
Recording of Classification

24.3.6 The classification on bills should be recorded by the Drawing Officers. Officers responsible for the collection of University dues should record the classification on challans.

24.4 Classification of Expenditure as Revenue and Capital

Capital Expenditure

24.4.1 Expenditure of a capital nature may broadly be defined as expenditure incurred with the object of either increasing concrete assets of a material and permanent character or of extinguishing or reducing recurring liabilities.

Principles for Allocation of Expenditure between Capital & Revenue

24.4.2 The following are the main principles governing the allocations of expenditure between Capital and Revenue in the Budget Estimates and Accounts:

- (a) Capital should bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet open for service and bears also charges for further additions and alterations as may be sanctioned by competent authority.
- (b) Subject to Clause (c) below, revenue should bear all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also renewals and replacements and such additions, improvements or extensions as may be sanctioned.
- (c) In the case of works of renewal and replacement, which partake both of a capital and revenue nature, the allocation of expenditure should be regulated by the broad principle that revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of capital grants and that only the cost of genuine improvements may be debited to capital. The sanctioning authority may determine expenditure on account of reparation or damage caused by extraordinary calamities, such as fire, etc. should be charged to Capital or to Revenue in such a way as.

24.4.3 (a) As a general principle, lands, buildings, vehicles, machinery, tools and appliances, apparatus, non-consumable stores, all books, journals, office equipments, scientific apparatus, furniture and fixture purchased whether from Maintenance Grant or from Development Grants should be capitalized and shown as assets in the Balance Sheet.

- (b) Recurring expenditure (such as the expenditure on staff required for processing the books and servicing of equipment within certain limits of percentage) met out of non-recurring grants should be classified as revenue expenditure.

- (c) Expenditure like customs duty, clearing charges, transport and freight charges, loading and unloading charges, installation charges paid on imported equipment and books may be treated as capital expenditure and added to the cost of equipment and books.
- (d) As regards the classification of works Expenditure (Maintenance and minor repairs, special repairs, additions and alterations, minor and Major works), the principles prescribed by the Government of India for guidance of the Central Public Works Department shall be followed.

Capital Receipts

24.4.4 Capital receipts in so far as they relate to expenditure previously debited to Capital, accruing during the process of construction of project should be utilized in reduction of capital expenditure. Thereafter their treatment in the accounts will depend on circumstances, but they should never be credited to the ordinary revenue account.

24.5 Classification of Advances

- 24.5.1** (a) Advance payments are made, e.g. for taking delivery of certain material for which cash has been paid in advance or for payment of customs duty or for purchase of chemicals; payments are also made in advance to firms for importing equipment and chemicals from abroad. Advance payments are also made towards cost of steel, cement and other building materials or there may be advances for tour or holding of conferences etc. Since the payment of advance is made out of the yearly grant, these advances shall be charged as final payments.
- (b) The amount of advances outstanding as on the 31st March of a year should be reviewed. The amount of advances where supplies have not been received or services have not been rendered, should be withdrawn from the final head of account and shown as “Advances Recoverable” both in the Receipts and Payment Account as also statement of Assets and Liabilities.

24.6 Inter-Departmental Adjustments

24.6.1 Inter-departmental adjustments are to be made in the following circumstances:

- (a) When the stores purchased centrally are distributed to various Divisions/Offices/Units/Projects concerned where there is separate budget provision.
- (b) When the cost of a joint scheme/project initially debited against one Division is distributed subsequently to the Divisions concerned.
- (c) When an auxiliary Unit like Press renders service to other Divisions and the accounts of its output have to be kept to show the working results of the auxiliary Unit.

24.6.2 The procedure for the settlement of inter-departmental adjustments will be regulated by directions contained in the Account Code.

24.7 Subsidiary Account of Auxiliary Units

24.7.1 When the operations of an auxiliary Unit are of a quasi-commercial character, the Unit shall be required to maintain such subsidiary and Proforma accounts as may be directed by the Finance Officer.

24.8 Monthly and Annual Accounts

Monthly Accounts

24.8.1 The Monthly Accounts of the University shall be prepared in the form and in the manner indicated in the Account Code.

Annual Accounts

24.8.2 (a) The Annual Accounts comprising Receipts and Payments Account, Income and Expenditure Account and Balance Sheet shall be prepared in the form approved by the Executive Council.

(b) The Income and Expenditure Account and Balance Sheet referred above, shall be prepared on cash basis. Accrued receipts and accrued liabilities may be reflected by suitable footnotes where the amounts involved are substantial.

(c) The Annual Accounts shall be prepared scrupulously in due time, as per the prescribed schedule, for submission to Audit. The audited accounts will then be presented to the Authorities of the University, and submitted to the State Government as provided in the University Act.

(d) The Finance Officer shall also prepare Appropriation Account and the Statement of Actual Receipts during the proceeding year as compared with the Budget Estimates for that year (See Rule 4.11 Chapter IV for further details).

24.9 Arrangement for Maintenance of Accounts

24.9.1 The arrangements for the maintenance of initial accounts will be as under:

(a) The receipts and payments of the University will be handled centrally, either by the Finance and Accounts Division directly or through the Bank(s). The financial records and accounts prescribed in the Financial Code/Account Code will be kept in the Finance and Accounts Division except those indicated below:

(b) The accounts to be maintained in other Divisions/Centres/Units will comprise:

(i) Accounts of imprest and departmental advances (See Chapter XII)

(ii) Store Accounts (See Chapter XVII)

- (c) The Divisions/Units like University Library, Publications, Guest House, Estate Office, University works and University Auxiliary Services will maintain such financial records and initials accounts as are special to their activities as indicated in the respective Chapters of this Code and the Account Code.

24.10 Internal Audit/Concurrent Check of Financial Transactions & Accounts

24.10.1 The Finance Officer will made appropriate arrangements for such effective internal checks, as are necessary calculated to:

- (a) ensure maintenance of correct accounts;
- (b) prevent and detect errors and irregularities of fraud; and
- (c) guard against waste, loss or leakage of University Money, Stores or property.

24.10.2 All other financial transactions concerning receipts and payments of the University and accounts registers shall be subjected to pre-check and concurrent audit by rotation on a suitable scale as prescribed in the Account Code.

Objective and Scope of Internal Audit

24.10.3 (a) The objective of internal auditing is to assist the management in the effective discharge of its responsibilities by furnishing it with objective analysis, appraisals, recommendations and pertinent comments concerning the activities reviewed and making the whole scheme of internal audit purposeful and relevant to the present day requirements.

(b) It is important that the internal audit should not be confined to routine checking of records. The Internal Audit Officer should on the other hand be concerned with a view of all operations of a University and should aid the management by conducting an audit, which is known as ‘Management Auditing’, or ‘Operational Auditing’.

(c) In order to measure the effectiveness of the various internal controls of the Divisions/Centres/Units, the Internal Audit Officer should;

- (i) Undertake checks in sufficient detail to ascertain whether the records and reports do actually reflect the actual operations and the results clearly.
- (ii) Determine whether the controls established to safeguard the University’s assets and to prevent fraud are effectively applied and that proper accounts and records do exist and are available for inspection.
- (iii) Check whether the policies and procedures as expressed in the Minutes of the Executive Council of the University, Office Orders, Manuals or other written instructions are complied with.

- (iv) Undertake follow-up of systems and procedures to check that they are operating properly and effectively, and particularly to note any unauthorized variations. As necessary, he would offer recommendations for improvements or necessary review.
 - (v) Serve as useful liaison officer between top management and lower levels of management.
- (d) Internal Audit should conduct audit of sanctions are audit against Rules and Orders.
- (e) All the agreements relating to major works and percentage of agreements relating to minor works shall be scrutinized by the Internal Audit Officer.
- (f) The Internal Audit Officer is authorized to conduct surprise physical verifications of cash and stock.
- (g) The Internal Audit Officer will also function as Stores Verification Officer. He shall arrange non-custodian verification by a team of stock verifiers who should conduct the verification throughout the year.
Details as regards quantum/extent of internal Audit of various transactions and records and procedural guidelines for conducting internal audit, are given in the Account Code.

Spirit of Audit

24.10.4 The fundamental object of audit is to ensure the value for the money spent by seeing that the expenditure is not wastefully and irregularly incurred and not a mere application of rules and orders to minute details which would reduce audit to a mere routine. The prescribed checks should, therefore, be observed in the spirit and not in the letter as opposed to spirit.

Audit Programme

24.10.5 At the commencement of each year an audit programme covering the various fields of work to be conducted during the year by the Internal Audit Branch must be drawn up by the Internal Audit Officer and got approved by the Finance Officer. The Programme so drawn up shall be submitted to the Vice-Chancellor.

Results of Audit

- 24.10.6** (a) The Internal Audit Officer shall prepare a Quarterly Report for submission to the Vice-Chancellor of important points noticed in Internal Audit on which action is pending.
- (b) The Internal Audit Officer shall prepare an Annual Report for submission to the Executive Council, through the Finance Committee of important points noticed in Internal Audit on which action is pending.

The Internal Audit Officer

24.10.7 The Internal Audit Officer shall work under the general direction and supervision of the Finance Officer. He shall assist the Finance Officer in the items of work listed in the Account Code in the Chapter on Internal Audit.

CHAPTER

25

UNIVERSITY LIBRARY

25.1 General

This deals with the library system of the University purchase of books, journals and keeping the record of books etc.

25.2 Library system of the University

25.2.1 (a) Subject to the provision made by the Executive Council of the University in this connection, the librarian shall be the incharge of the library and shall be responsible for efficient running of the library system.

(b) For proper administration, organizing and maintaining the library of the University there shall be a Library Committee.

(c) The function and members of the Committee shall be as specified by the Executive Council. The Committee shall have inter-alia the following duties and functions:

- (i) To advise on general policies in term of which the University library may be used, to make recommendations in regard to its administration and the rule to be framed for the purpose, subject to the approval of the academic council.
- (ii) To make recommendation for the development of library and also recommend the purchase of books, journals, manuscripts, audio-visual material and other materials to update the library and also the receipt of gifts of books, manuscripts etc.
- (iii) To advise in regard to storage and processing of books, manuscripts and other library materials.
- (iv) To advise in respect of preparation of annual budget estimates and proposals for supplementary grant before it is submitted to the Finance Committee and management council of the University.
- (v) To advise in respect of allocation of grant (both recurring and non-recurring) earmarked for the purchase of books and journals.

- (vi) To advise in the matter of stock verification of books, other library materials and equipments. The Committee shall also advise in regard to the disposal of such books, manuscripts, journals, etc., as in the opinion of the Committee, are either unserviceable or obsolete.
- (vii) To consider reports from the University Librarian concerning the needs of the Library for more effective use and development of the resources thereof.
- (viii) To advise in respect of arrangement for periodical, inspection of the Library, including safeguards against termite, humidity control, etc.
- (ix) To advise the modernisation of the library in the changing scenario.
- (x) To consider and finalise Annual Report on the working of the Library before its submission to the authorities.
- (xi) To advice the Executive Council on requirements of administrative and ministerial staff.

25.3 Library Rules

- 25.3.1** (a) The Librarian in consultation with the Library Committee shall frame rules regarding the use of library, issue of books subject to the approval of the concerned authorities. The Rules shall inter-alia cover membership, number of books to be allowed on loan, condition of loan, inter library loan, return of books, clearance certificate, furniture and equipment, penalty for damage to the library property, safeguarding the books, journals etc.
- (b) Manuscripts, rare/reference books and back volumes of journals, thesis, etc., may not ordinarily be issued for home use.
 - (c) Books lost or damaged must be paid for or replaced to the satisfaction of the University Librarian. In case of payment for lost or damaged books, a member shall pay the net current published price/ in case current price is not ascertained than double the cost of the book plus a percentage for additional charges (such as handling, etc.) as may be fixed by the Library Committee from time to time, for currently useful items i.e. those which have not lost their academic value. In case the lost or damaged volume forms part of the set, the complete set shall have to be replaced or paid for. In case of periodicals proportionate cost shall be charged.
 - (d)
 - (i) The University students shall obtain their clearance certificate from the Library, before they are allowed to issue of DMC. The Library security of students shall be refundable on production on “No Due Certificate” from the University Librarian. In the case of research scholars/M.Phil students are required to obtain N.D.C. from the Library before submission of dissertation/thesis.

- (ii) The other Library members shall also be required to obtain a N. D.C., before final payment of their dues is made to them by the University.

25.4 Acquisition of Books and other reading materials

- 25.4.1** (a) The books and other reading material shall be purchased on the recommendation of concerned subject Chairpersons by the Librarian in accordance with the Acquisition Policy decided with the approval of the Library Advisory Committee.
- (b) All the funds meant for books and other reading material shall be allocated in the Schemes to be operated by the Librarian.
 - (c) The Librarian shall provide necessary help like circulation of Publishers' Catalogues, organization of book exhibitions, etc. to the faculty in the selection of books.
 - (d) Where possible, necessary arrangements should be made for closer collaboration with other Institutions for building up and sharing of resources, especially when Data Banks, Data Bases, costly books, back volumes of journals, reprographic facilities and equipment, etc., are involved.
 - (e) The Librarian shall decide about the approval of standing vendors and other suppliers for acquisition of books, journals, etc., as per the recommendation of the Book/Journal Purchase Committee duly constituted by the Vice-Chancellor of the University with a view to:
 - (i) simplify the procedure of acquisition of books and journals, published in India and abroad, and Central and State Government publications;
 - (ii) stabilise and introduce uniform terms of book-supplies to libraries of other Universities in Haryana;
 - (iii) ensure a fair working margin to the book sellers, and
 - (iv) an efficient service to the Libraries;
 - (f) In special circumstances, e.g. purchase of rare or specified books, costly manuscript, art objects, sanction of the competent authority may be taken in advance.
 - (g) The Librarian shall purchase the binding materials and other library material as per rules in the University Accounts Code.

25.5 Verifications of Bills etc.

- (a) The Librarian shall verify and check the bills of books and journals and other articles purchased for the Library and shall record the prescribed certificates.

- (b) In case of subscription for the journals paid in advance, the Librarian shall take a review every quarter and report to the Vice-Chancellor the list of such journals as are not received, mentioning the reasons thereof, the efforts are made to procure these issues and the total cost of such issues as are not received. The Librarian shall watch personally the adjustment of advances before end of the year.
- (c) The list of books, journals, etc. purchased for the Library shall be submitted to the Vice-Chancellor quarterly and the Librarian shall also certify that these items have been processed and properly arranged on the shelves.

25.6 Maintenance of Records

25.6.1 The Acquisition Section of the Library shall maintain the following records.

- (i) Accession Register (**Form UAC 13/1**)
- (ii) Withdrawal Register (**Form UAC 13/3**)
- (iii) Shelf List/Database

25.6.2 There shall be an Accession Register. It will be maintained in the **Form UAC 13/1** by the library for entering the books purchased and for such documents as are being kept in the library on more or less permanent basis, irrespective of their mode of acquisition –purchase, gift and exchange, shall be entered in the Accession Register in the serial order. The following Accession Register shall be maintained:

- A. Books purchased
- B. Gifts of books
- C. Journals (for bound volumes)
- D. Non-book materials (Audio/Video Cassettes/Microfilms, microcards, filmstrips, etc.)
- E. Art objects and manuscripts, etc.

Note 1: *Reprints, pamphlets and other ephemera which are only of a transient value may not be accessioned. They are to be entered in a separate Acquisition Record for Ephemeral Literature giving the location, disposal of the documents, cost and the agency which supplied it.*

Note 2: *Unsolicited gifts shall be accessioned only if they are of abiding interest to the Library. Gifts specially requested and publications received in exchange (if worthwhile) shall also be accessioned.*

Note 3: *Journals meant to be kept as sets, shall be bound on the completion of the volume and will be accessioned and shelf listed in the usual way.*

25.6.3 The Accession Numbers of books/bound volumes of journals/serials/other reading material shall be recorded on the invoice. In addition, it will also be recorded on the back of title of page, secret page to be decided by the Librarian and the last page of the document and the entries in the Accession Register shall be made from the bills presented by the booksellers.

25.6.4 For other items, like Audio/Video Cassettes, microfilms, microcards, etc. acquisition numbers may be reproduced in indelible ink where it could be clearly seen.

25.6.5 (a) There shall also be shelf lists/databases which shall carry the shelf number (call number of the documents in addition to the accession number). The shelf lists shall be arranged strictly in the order in which the documents, including gift articles, are arranged on the shelves or stored in the Library.

(b) The shelf lists/databases not ordinarily be used for any other purpose except stock verification of books, etc., and shall be kept securely in the Librarian/Deputy Librarian's custody.

25.6.6 The libraries receive bulk of material in gratis. Most of the material received in this manner is worthless, and is of no interest to the library. Majority of this material is propaganda or publicity material. The Librarian keeping in view their value for the library shall take decision regarding entry of such documents in the Accession Register. Librarian shall acknowledge only those gifts, which shall be accessioned. The acknowledgement shall be sent in the **Form UAC 13/2**.

25.6.7 Separated Accession Register(s) may be maintained for the accessioning of gifts, but there shall be the same sequence of Accession Numbers irrespective of nature of reading material

25.6.8 There shall be a Withdrawal Register. The Withdrawal Register shall be maintained in the **Form UAC 13/3**. All the books and other reading materials withdrawn from the Accession Register on account of loss due to theft, mutilation, unfitness for use etc. shall be entered in this register in the serial order. The withdrawal number shall be shown in the Accession Register.

25.6.9 All corrections in the Accession Register and other records shall be duly attested under the signatures of the Librarian or Deputy/Assistant Librarian authorized by the Librarian.

25.6.10 Non-book material having 49 or less pages excluding Title Page shall not be accessioned because they are not meant to be stored permanently.

25.6.11 Prices of gratis books, that will be accessioned, will be fixed by the Librarian keeping in view the subject, nature of binding, size, etc. if it is not printed.

25.7 Reprints, photocopies, pamphlets and ephemeral material having transient value but procured against payment, may not be accessioned. Such materials may be entered in a separate temporary register in **Form UAC 13/4**. The Librarian shall record the following certificate or Deputy/Assistant Librarian authorized by the Librarian, on the invoice for making the payment:

“Certified that the above material has been received in good condition in accordance with the order”.

This material may be weeded out from time to time.

25.8 Safe Custody and Safeguards for Preservation of Books and other Articles

25.8.1 The Librarian shall be responsible to make arrangements for the safe custody and preservation of books and other articles in his charge. He should take such steps as may be necessary to safeguard against any misuse, theft, damage, e.g. by termite/humidity, or otherwise tampering with the books, journals, manuscripts, non-consumable and other articles in his possession. Rare manuscripts, art objects, and other valuable acquisitions, should receive his special attention.

25.8.2 The Librarian shall review from time to time the arrangements to be made for safe-custody and preservation of Library collections and submit his proposals to the Vice-Chancellor.

25.9 Subscription of Periodicals and Serials

25.9.1 (a) Current periodicals shall be subscribed either directly from the Publishers or through the Agents in accordance with the Policy decided by a Committee to be constituted by the Vice-Chancellor.

(b) Back sets of periodicals shall be purchased on the basis of quotations.

(c) Payment of subscription in advance is a universal phenomenon. Hence, the subscription of periodicals may be remitted in advance against the Proforma invoice (s) against equal amount of Bank guarantee.

(d) Advances drawn for remittance of subscription may be adjusted on the basis of actual Payment Receipt. If no receipt is available and the service of the journal has started, then the advance shall be adjusted on the basis of the following certificate to be recorded by the Librarian or Deputy/Assistant Librarian authorized by the Librarian:

“Certified that the service of the periodical(s) being subscribed in the library has started”.

(e) Orders for subscription of periodicals shall be executed only after entering an agreement on stamp papers duly signed by both the parties as agreed upon in terms of rates supply time etc.

25.9.2 The periodicals shall be bound on the completion of volume and subsequently, accessional in the Accession Register in serial order.

25.9.3 Any standard system shall be followed for recording the details of payment and the attendance for the receipt of issues of periodicals. There shall be one card for every periodical which shall be maintained in **Form UAC 13/5**. The cards shall be maintained for a period of five years after their full utilization.

25.9.4 Newspapers and popular magazines may be purchased from the local Agents/vendors. Payments of these materials may be made monthly, quarterly or yearly, as the case may be, on the receipt of invoices. Benefit of commission shall be availed after inviting rates if any.

25.9.5 E-Books and E-Journals may be purchased directly from the publishers in case of specific titles, otherwise purchase be effected through a consortium to be formed for all the Universities and colleges of Haryana.

25.9.6 The newspapers, popular magazines and other ephemeral material, which do not have permanent value for the library, may be disposed of every year. The duplicate issues of periodicals received free of cost may also be disposed of every year.

25.10 Fine and Overdue Charges

25.10.1 The overdue charges shall be realized from the borrowers for late return of books in accordance with the Library Rules. The receipt for the overdue charges realized shall be issued in **Form UAC 3/1** under the initials of the staff posted at the Circulation Counter. The duplicate foil shall be maintained in the library.

25.10.2 The books and other reading materials, which are not returned on due date, shall be entered in the Overdue Register on the date of return after the closing time for the return of books. The Overdue Charges Register shall be maintained in **Form UAC 13/6**. The amount realized shall also be entered in the Overdue Register. If the Overdue charges have been remitted, indication to that effect shall be given in the register under the initials of Librarian or Deputy/Assistant Librarian authorized by the University Librarian.

25.10.3 The overdue charges realized under rules shall be accounted for in the Cash Book in **Form UAC 3/3**.

25.10.4 The overdue charges realized during the day shall be deposited with the Library Cashier on the following day.

25.10.5 At the end of the month, a statement of such credit shall be forwarded to Finance Officer in **Form UAC 3/6** in accordance with the rules.

25.11 Physical Verification of Books and other Library Materials

25.11.1 The stock verification of the library shall be conducted once in every five years if the collections are below 50,000 volumes and when the same collections exceeds 50,000, the stock verification be done as a continuous process of shelf. This policy shall be subject to change by the Librarian with the approval of Library Advisory Committee. The list of books not accounted for shall be prepared. Only those books, which are not traceable in two consecutive stocktakings, shall be treated as missing. The Librarian shall place the list of missing books and periodicals before the Library Advisory Committee and further action is to be taken as per decision of this Committee with the approval of the competent authority. A loss of five library documents for every 1,000 Library documents consulted and issued on loan shall be considered as a reasonable loss per year and the same shall be written off by the competent authority.

25.11.2 The stocktaking/physical verification of the Branch/Departmental Libraries shall be conducted every year. The stocktaking/physical verification report shall be submitted to the Librarian. The following certificate shall be recorded, if otherwise in order, on the Departmental Register by the Librarian or Deputy/Assistant Librarian authorized by the Librarian:

“The stocktaking/physical verification has been conducted and the stock has been found in order”.

25.11.3 No book and other reading material, which form the part of the library stock, shall be written off without the permission of the competent authority. The case shall be processed through the Librarian. The books that are transferred temporarily from University Library to the Branch/Departmental Libraries shall also be covered under this rule because they are property of University Library.

25.12 No Dues Certificate

All students and staff members shall obtain ‘No Dues certificate’ from the library before leaving the University. Recovery of all the books shall be ensured before issuing ‘No Dues Certificate’.

25.13 Purchase of Library Books

25.13.1 All the books and other reading material meant for University shall be purchased by the Librarian. This will also apply to purchases of books for Prize Distribution, Summer Institutions and Fellowship Holders. Books may be purchased directly only if the Librarian expresses inability to supply books.

25.13.2 Policy regarding discount and other terms and conditions for supply of books and other reading materials shall be decided by a Committee constituted for the purpose by the Vice-Chancellor of the University.

25.13.3 Books and other reading materials shall be purchased from the reputed Publishers/wholesalers/Distributors/Booksellers according to the procedure as prescribed under rule (25.13.2) as above.

25.13.4 Material relating to Electronic Publishing such as C.D.'s etc. may be purchased on the discounted rates offered to Govt./Semi Govt. undertakings/autonomous bodies/institutions, however, Electronic Publications may be purchased from authorised dealers only.

25.13.5 Pre-auditing will limit to the stage prescribed in the Accounts Code.

25.13.6 While placing the orders, the following terms and conditions should generally be mentioned in the order form: -

- (i) Damaged or defective copies shall not be accepted.
- (ii) The suppliers shall be given a time of one month for the execution of the order. In case, they are likely to take more time for procurement of books/other reading materials from the publishers in India and abroad, they will obtain confirmation of the Librarian.
- (iii) The Librarian may cancel/accept the order or take such other action as deemed proper by him, if the order is not executed within the specified period.
- (iv) The invoice shall be accompanied by the following certificates:

“The latest publishers’ prices have been charged”.

‘The book is not a remainder title’.

‘The book is a short discount or no-discount title’ if it is a short discount or no-discount title’. (Proof is to be attached.)

- (v) Lowest priced/paperback/Indian edition should be supplied if such edition is available, unless specified otherwise.
- (vi) Only latest editions supply shall be accepted.
- (vii) The consignment shall be F.O.R. destination.
- (viii) In case of foreign publications, the original prices in foreign currency along with the rupees prices shall be mentioned in the invoice.
- (ix) The date of billing shall determine the rate of exchange of the foreign currency. The rate should be indicated in the invoice.

- (x) The country of origin/policy of the publisher shall be the deciding factor in determining the currency in which the price is charged.
- (xi) Books, supplied through V.P.P. without prior permission, shall not be accepted.
- (xii) Normally, invoice for more than twenty publications shall not be raised.
- (xiii) The Librarian may add or delete any of the above conditions with the approval of the Vice-Chancellor.

25.13.6 When the books are purchased from the retail booksellers, the retailers shall produce the price proof from the Publishers/Stockists/Distributors which may be shown to the Audit. When the purchases are made from the Publishers/Distributors/Stockists, following certificate shall be obtained from them on the body of the invoice.

“Certified that the latest editions of the books stated in this invoice have been supplied and the latest publishers’ prices have been charged and proof thereof.”

25.13.7 The following certificates shall be recorded by the Librarian or Deputy/Assistant Librarian authorized by the Librarian on the invoices of books purchased from the suppliers.

- (i) Discount given has been verified and found correct.
- (ii) Books have been entered in the Stock Register at number(s).
- (iii) Prices charges by the suppliers have been verified and found in order
- (iv) Latest editions of books have been purchased.
- (v) The books have been received in good condition.

25.14 Annual Report

The Librarian shall, in consultation with the Library Committee, prepare Annual Report of the University Library, summarizing the activities and achievements of the Library during the year, for submission to the Vice-Chancellor/Executive Council.

CHAPTER

26

UNIVERSITY AUXILIARY SERVICES

26.1 General

26.1.1 This Chapter contains rules and mentions the financial records as are special to the activities of University Auxiliary Services/Units.

26.1.2 The University Auxiliary Services/Units fall under the following broad categories:

- (i) Units which are purely in the nature of service/general activities and their working results are not required to be ascertained, such as University staff cares and Parks and Gardens etc.
- (ii) Units which are basically for instructional and research purposes. An appraisal of their performance is necessary, and, as such, their working results need to be ascertained broadly, such as Studio, Workshop etc.
- (iii) Units which are wholly or substantially subsidiary and their working results are required to be ascertained such as University Press, Electric and Water Supply Services, Computer Services, Studio hiring etc.

26.1.3 In the case of Units where working results are required to be ascertained, the accounts shall be maintained on an accrual basis and subsidiary records shall be kept to show the unrealized income and undischarged liabilities. Performa accounts shall be prepared for these Units to show their working results.

26.1.4 In handling their receipts, incurring expenditure from the University funds and purchase, accounting and verifications, etc. of stores, these Units shall follow the provisions in the Financial Code/Account Code.

26.1.5 The forms of various registers and accounts referred in this Chapter are included in the Account Code.

26.2 University Guest House

26.2.1 The allotment of accommodation in the Guest House and recovery of rental charges thereof, shall be made in accordance with the rules framed by the Executive Council. The rules will inter alia cover the recovery of rental charges from members of the Authorities/Committees of the University, persona invited/visiting the University for

or in connection with the University work and other officials and non-officials not visiting in connection with the University work.

26.2.2 The arrangement, etc. for boarding will be as is decided by the Executive Council i.e. fixed meals charges for catering by a caterer or actual charges for catering to a person by the Guest House. The arrangement will have not connection with University Account.

26.2.3 The Manager shall maintain a Guest Register. Every guest shall settle the bill regarding his stay before his departure from the Guest House. No credit facility shall be provided.

26.2.4 The use of Guest House telephone will be regulated by the rules framed by the Executive Council. The Manager shall maintain necessary Register for the purpose.

26.3 University Motor Vehicles

General

26.3.1 (a) For each motor vehicle-staff care, station wagon, jeep, bus, motor cycle or scooter-there shall be a controlling Officer nominated for the purpose.

(b) The Controlling Officer shall be responsible for ensuring the proper use, care and maintenance of the vehicle and for regulating journeys in accordance with the prescribed rules.

(c) The Controlling Officer shall arrange to keep the following records for each vehicle:

(i) A log book – The exact purpose of the journey, the places visited and the nature of duties performed should be mentioned in adequate details, so that these entries in the log book are accounted for independent check. Vague terminology, such as “Official Work”, etc. should be avoided.

Drivers of the Vehicles should be responsible to ensure that the entries are made correctly and signatures of the persons using the vehicle are obtained immediately after the journey. The entries in the logbook made by the driver shall be attested daily by the Officer-in-charge of the vehicle.

(ii) Register showing cost of petrol, etc, consumed and all incidental expenditure.

(iii) A record of repairs and replacements, indicating the cost and the dated on which these were carried out, and of spare parts. The driver of vehicle should maintain the vehicle in good condition. He should ensure particularly that the milometer is in working condition.

(iv) An inventory of equipment.

- (v) A History Sheet in which should be recorded chronologically (i) The date of purchase, (ii) the particular type and model of the vehicle, (iii) the purchase value, (iv) registrations number, (v) number of insurance policy, (vi) annual premium, (vii) cost of repairs from time to time, (viii) accident met, if any, and (ix) normal life. History sheet shall be reviewed annually by the Controlling Officer to see that it is being maintained properly, the registration is renewed when due and the insurance premium is paid regularly and that the repairing cost is not abnormal.
- (d) The requisition for use of vehicle for official use should be in the prescribed form.
- (e) The distance shown in the logbook should be checked monthly by the Controlling Officer on the following lines:
 - (i) A check of total mileage during the month i.e. difference between milometer readings on the dates of check (figures to be entered in remarks column.
 - (ii) An examination of the distances shown against individual trips, to see, as far as possible, that these are correct, a few being checked, if necessary, with distance tables, maps, etc.
- (f) The Controlling Officer shall examine and ensure that the consumption of petrol, mobile oil, grease, etc. is normal and the vehicle given a fair running mileage per litre of petrol consumed. Cases of abnormal consumption of petrol, etc. and the low mileage shall be investigated immediately and proper measures adopted to check it.
- (g) Generally, the vehicle shall be parked at the authorized garage.
- (h) Petrol, Lubricating oils, etc. should be purchased over the signature of responsible Officer only.
- (i) When the vehicle is kept off the road, otherwise due to repairs, steps should be taken to utilize the services of the driver usefully in the office.

Staff Cars

26.1.2 The use of staff cars, including Mini Bus and Three Wheeler used by the University should be regulated in accordance with the provisions in the Staff Care Rules.

Motor Cycles/Scooters provided for Dak/Security Book

26.1.3 The use of Motor Cycles/Scooters provided for Dak/Security work shall be regulated in accordance with the instructions prescribed in this regard.

26.4 Nursery, Parks and Gardens

26.4.1 There shall be and Officer-in-charge of the nursery, parks and gardens of the University. Nurturing various kinds of plant material and propagating them and maintenance of existing parks/gardens and planning new ones, are largely for the use of the University Campus.

Expenditure

26.4.2 Consumables (Manures, sand and red earth, insecticides, fungicides, plant hormones, etc) equipment (largely in the nature of tools) and plant breeding (pots and plants, etc.) shall be purchased in accordance with the general financial rules of the University and as per the delegations made in this behalf.

Sales

26.4.3 (a) Spare plant material and fruits are made available for sale. The Officer-in-charge shall propose and obtain orders of the competent authority as to the quantum and type of plant material, which may be treated as spare material and the price to be fixed for its sale.

(b) For the sale of fruits, grass, etc. action will be taken by the Estates Officer as per University Rules.

26.4.4 (a) The following registers shall be maintained by the Unit:

(i) Equipment (Tools) Register

(ii) Register of other stocks like those of special plant material, etc.

(b) The Register of trees, grass and other garden product shall be maintained by the Estates Officer in accordance with the provisions in the Account Code.

26.5 University Press

Administration

26.5.1 (a) The Press has been established for the purpose of printing and binding works of all the Divisions of the University. It shall be self-supporting as far as possible.

(b) It shall be under the administrative control of a Manager.

(c) (i) There shall be a Press Advisory Committee constituted by the Executive Council which amongst others shall have technical experts, persons in printing field and representation of Finance Officer.

(ii) The duties and functions of the Committee shall be:

- (1) to prepare the annual budget of the Press;
- (2) to advise the Executive Council on all matters, inter alia those relating to the various items of expenditure sanctioned for the Press, including purchase and stocking of paper, purchase of plant and machinery, etc. fixation of rates for printing work, checks on wastage, economical use of materials, etc. incentives to workmen.
- (3) to give advice on all matters connected with the Press, whenever required by the Executive Council to do so.

Scope of Work

- 26.5.2** (a) The printing works of the University shall be done at the press, as is decided by the Press Advisory Committee.
- (b) Printing at a private press may be arranged for under the express orders of the competent authority.

Indenting of Jobs

26.5.3 All works sent to the Press for printing shall be accompanied by a requisition duly filled in and signed by the Chairpersons/Dean/Incharge of the Branch.

Job Register

26.5.4 All orders received in the Press for printing work shall be recorded in a bound register. The Press Manager shall send the estimates and get a certificate from the Indenting Division regarding provision of the budget and sanction of the competent authority for execution of the work.

Note: *In order to keep a collective and chronological record of printing, separate pages shall be allotted to each Chairpersons/Dean/Incharge of the Branch.*

Job Ticket

26.5.5 A job Ticket shall be opened for each printing job undertaken by the Press to record the man hours spent over it with value thereof, materials used with cost thereof and the binding and the numbering charges, etc. On completion of the job, a job Guide Card shall be prepared showing the charges recoverable against the job and submitted to the Finance Officer for necessary action.

26.5.6 The dispatch of printed material by the Press shall be accompanied by a bill in accordance with the instructions mentioned below:

- (a) Monetary transactions between two Divisions of the University are generally to be effected by book adjustment and not in cash.

- (b) The Press shall prepare a bill in triplicate for the services rendered and send three copies thereof to the indenting Division.
- (c) The indenting Division shall check the bill and return two copies thereof to the Press after endorsing the following remarks on all the copies duly signed by the authorized person

“Debit for Rs..... is accepted. The requisite provision exists in the Budget and the amount may be adjusted under the Head.....in the account of the year.

Signature
Designation:

- (d) The Press Manager shall retain one copy of the certified bill and forward the other copy to the Finance and Accounts Division for scrutiny and effecting adjustments.

Personal Ledger Account

- 26.5.7** (a) The Press Manager shall maintain a Ledger. The Press shall record the particulars of the service rendered to different Divisions along with its monetary value.
- (b) Recovery of the cost of printing and other incidental charges shall be watched through the Ledger. Separate page shall be allotted to each Division. The Ledger shall be verified periodically by the Press Manager to see that outstandings are not allowed to accumulate for long and recoveries/adjustments are made within a reasonable time. Immediate and prompt action shall be taken for realization of arrears in each case. Cases of delay shall be reported to the Registrar quarterly.

Charges for Printing, Binding and other Jobs

26.5.8 The charges for all printing shall be fixed by the Executive Council on the advice of the Press Advisory Committee on the ascertained cost of production and other general overhead charges. Such charges shall be reviewed by the Press Manager from time to time and placed before the Executive Council through the Press Advisory Committee.

Issue of Material

26.5.9 The material required for the printing work shall be drawn from the stores in the usual manner on a requisition form. While issuing the material, the Storekeeper shall see that they are not issued in excess of the estimated requirements. No articles shall be issued in excess of the estimated requirements without the written order of the Manager.

Non-consumable stores etc. Registers

26.5.10 The Press shall maintain the various non-consumable stores and other registers as required and carry out a physical verifications of the same at least once a year as on 31st March each year.

Registers of Plants and Machinery

26.5.11 The Registers of Plants and Machinery shall record (i) the date of purchase of each plant or machinery, (ii) purchase value, (iii) name of the manufacturer, (iv) model or standard with brief description, (v) normal life, (vi) annual depreciation, (vii) repairing charges incurred and (viii) other important information, if any.

Type Metal Account

26.5.12 The Press will maintain an account of type metal in the prescribed form.

Normal Wastage

26.5.13 The Press Manager will prescribe the percentage of normal wastage of type metal during the process of melting and remelting. The Press Advisory Committee will approve the percentage. The wastage in excess of the prescribed percentage will be investigated by the Press Manager and reported to the Registrar who will take suitable action in the matter.

26.5.14 The Press Manager shall, in consultation with the Press Advisory Committee, lay down the rates for the depreciation of machinery, which shall be a percentage of the Capital Cost or Depreciated Cost whatever the method approved by the Executive Council.

Annual Accounts

26.5.15 Every year, at the close of the financial year, the Manager shall prepare Annual Accounts to review the financial results of the working of the Press and send it to the Finance Officer. These accounts shall be placed before the Executive Council by 31st July of the following year (i.e. before Audit of the University is taken up by Statutory Auditors) through the Finance Committee, along with a brief review of the activities of the Press during the financial year.

26.6 Electricity and Water Supply Services

A- *Electric Supply*

General

26.6.1 The University taken electric energy in bulk and distributes it to the faculty and other buildings, residences, hostels, etc.

Record Keeping

26.6.2 Detailed accounts of the receipts, distribution and consumption of the electric energy and expenses incurred on the purchase and maintenance of the plants and equipments, their depreciation, running and working expenses shall be maintained to assess the working of the undertaking; i.e. it is to run on 'no profit no loss basis'.

26.6.3 The records mentioned below shall, therefore, be maintained to show the distribution and consumption, of the electricity and realization of its dues.

- (i) Register to record the reading of incoming energy and the energy outgoing to the feeders.
- (ii) House/Building connection Register. This Register shall show the particulars of the premises, name of the occupant/office, purpose of supply, dates of connection and disconnection.
- (iii) Meter Reading Book.
- (iv) Bill Book
- (v) Statement of monthly demand of electricity charges for light, fan etc. from the University employees showing the amount payable by the consumers.
- (vi) Monthly statement of Electric and Water Charges as consumed by the consumers.
- (vii) Consumer's Ledger

Transmission Losses

26.6.4 At the receiving and transformer station the register mentioned in (3) (i) above shall be maintained to record the incoming bulk supply and outgoing energy to the feeders and the difference between them. These readings shall be periodically scrutinized and checked by the Foremen, Electric and Water Supply. It shall be put up quarterly to the University Engineer who shall review and see that the supply is running satisfactorily and there are no abnormal transmission losses etc.

Meter Reading Book

26.6.5 The meter-reading book is the primary record on which the accounts of consumption of electricity are based and provides columns for recording the last and present month's readings. The difference shall give the energy consumed during the month. A card in the same form shall be attached to each meter. At the time of entering the meter readings in the meter book, the consumer shall simultaneously make entries in the meter card for reference.

26.6.6 From the meter reading book, bills shall be prepared in duplicate. To the electricity dues shall be added an amount on account of water supply on the scales prescribed by the Executive Council and total worked out. One copy of the bill shall be supplied to the consumer.

Demand Statement

26.6.7 An Electric and Water Supply demand shall be prepared (from the Office copies of the bills) in triplicate, showing the names of the employees divisionwise and amounts due from them. Two copies of these statements shall be supplied to the Finance and Accounts Division for making deductions from the salary bills. One copy shall be retained by the Division/Deptt./Branch for record and the other shall be returned to the Electric and Water Supply of Accounts Branch with noting therein the recoveries effected.

26.6.8 Collection from outside agencies shall be made at the cash counter of the Finance & Accounts Division or the bank.

Consumer's Ledger

26.6.9 The consumer's ledger shall be posted in respect of demand from the Electricity and Water Supply Demand Register. Realization of the demand shall be noted from the statement of collections made in case and the demand statements returned by the Finance and Accounts Division with the recoveries noted therein.

Statement of Arrears

26.6.10 Statement of arrears shall be prepared from the consumer's ledger and put up before the Officer-in-Charge, Electric and Water Supply Services. No arrears shall be allowed to accumulate, and in case of default the Officer-in-Charge shall have power to disconnect the electricity and water connection after giving a fortnight's notice to the consumer. The connection shall be restored only after payment of the arrears and the prescribed re-connection fee.

Security Deposit

26.6.11 Security deposit as prescribed shall be realized before giving electric connection to a private consumer, other than University employees.

26.6.12 A new service connection shall be provided only after a detailed estimate prepared by the Foreman, the competent authority has sanctioned Electric and Water Supply.

Record of Expenditure

26.6.13 The expenditure on the running and maintenance of the Electricity and Water Supply service shall be recorded as usual in the Cash Book and other subsidiary registers.

Energy Cost Statement

26.6.14 An energy cost statement shall be prepared at the end of the year from the following data:

1.	Units purchased (H.T.)	Units
2.	Units output of Rectifiers and transformers (L.T.)	Units
3.	Losses in H.T. Mains Rectifiers and Transformers	Units
4.	Item 3 as percentage of Item 2	Per cent
5.	Units supplied to consumers (L.T.)	Units
6.	Losses in L.T. Mains	Units
7.	Item 6 as percentage of Item 5	Per cent

Depreciation

26.6.15 The depreciation on plants and machinery shall be calculated as per schedule given in the Electricity Supply Act of Haryana Government as amended from time to time.

Receipt and Expenditure Account

26.6.16 An account of the receipts and expenditure on Capital Account and receipts and expenditure on Revenue Account shall be prepared showing the monthly and up-to-date figures in Consolidated Abstract Register. Separate pages shall be allotted for Capital and Revenue Accounts. It shall put up quarterly to the Finance Officer for review.

Annual Proforma Accounts

26.6.17 At the end of the year, Annual Accounts shall be prepared to review the financial results of the working of the Electric Supply Service. The Accounts shall be placed before the Executive Council by 31st July of the following year, through the Finance Committee, along with a brief review of the working of the Water Supply Service during the financial year.

B- Water Supply

26.6.18 A scale map showing the lay out of the water line connections to residences and other places as well as locations of fire hydrants, sluice valves, etc. shall be maintained in Water Supply Section.

26.6.19 Electric and Water meters shall be installed at each tubewell to show the amount of Electricity consumed and the gallons of water discharged. The consumption of electricity and discharge of water shall be recorded in meter reading books.

26.6.20 Charges on account of water supply to residential accommodation shall begin to accrue from the date the residence is occupied. As soon as a residence is allotted to a tenant, the Estate Office shall send intimation to the Foreman. Electric and Water Supply, under intimation to Finance Officer for making necessary entries in the demand register which shall be common both for electricity and water supply.

26.6.21 Water charges shall be made at the rates fixed by the Executive Council and shall be included in and realized with the bill of electric consumption.

26.6.22 From the cost of electricity consumed, other expenses on the tubewells and the gallons of waters discharged, as indicated by the water meters installed at each tubewell, cost per gallon of water shall be worked out quarterly reviewed by the Foreman, Electric and Water Supply. A statement of the expenses incurred on the running of the tubewells along with the average receipts on sale of water shall also be submitted to the Finance Officer who shall review if the water rates require any revision.

Annual Proforma Account

26.6.23 The provisions of sub-Rules (16) & (17) above shall apply mutates mutandis in the case of Water Supply Service.

26.7 Management Information Services

Introductory

26.7.1 The Act of the University places upon it the responsibility to make best use of the latest technology for providing an innovative system of University level education. For diversified information processing, the University has established a Comp0uter Division. The role of information technology in the management of a distance education system being crucial, the Computer Division shall be more than a mere service division and is designed to play a vital role for management information services and project control for the administrative systems of the University, especially in regard to student support services.

26.7.2 From its initial use as primarily a record keeping tool for the student record in terms of continuous evaluation, pre-examination processing examination scoring, post examination processing, fee deposits, it should emerge as a planning tool for better planning of the admission and examination operations themselves. It will also in due course, play an important role in the delivery mechanism of the courses to the students.

Organization and Functions

26.7.3 The University shall have a Technical Advisory Committee constituted by the Vice-Chancellor. The Committee may consist of at least two outside experts in the field, Director Computer Division, U.I.T., Registrar and Finance Officer.

26.7.4 The Committee shall have inter-alia the following functions:

- (i) To advise the University on policy, planning and other issues related to computer systems.
- (ii) To recommend the budget for the Computer Division.

- (iii) To advise in regard to annual stock verifications of Computer Hardware, Software and peripherals etc.
- (iv) To consider and finalize Annual Report in regard to Computer Division.

26.7.5 The role of the Computer Centre, shall encompass anticipating of appropriate hardware and software strategies to be adopted, the development of systems to meet the varying needs of the users, which span the entire range and operational divisions of the University and to act in production mode to produce the lists, reports, labels etc. for various users. The Computer Division shall also actively promote the training of the users for the use of the system given to them and for their involvement in the development stage of the systems.

26.7.6 Looking to the unique nature of the Computer Centre, a high level of central control of operations by the Vice-Chancellor is strategically imperative. In view of the large number of end-users making use of computer facility a network all over the University system will be required.

26.7.7 The Computer Centre shall be responsible for:

- (a) Coordinating the information processing activities in various operations, systems design and programme identification of major systems and over-seeing the operations in Divisions/Schools/Centers.
- (b) Vetting the proposals for purchases of Hardware equipment and Software either for the Computer Centre or other Units, keeping in view the estimated load, compatibility with existing systems in use, facilities for future upgradation and cost-effectiveness.
- (c) Advisory role in purchase decisions, by laying down of specifications for tender, active participation through its representation on Purchase Committees, inspection of Equipment supplied etc.
- (d) Maintaining stock registers and history sheets of equipment in Computer Centre as also other locations and render advice on continued utility of the equipment for the Unit or its transfer to other Division/Branch/Centres, need for replacement or write-off etc.
- (e) Oversee the operation of warranty-clauses, claims and finalization of annual maintenance contracts not only for equipment installed at the Computer Division, but also at the other Divisions/Branch/Centres.

Computer Software

26.7.8 (a) The Computer Centre shall identify the software required for various programmes run by it centrally, make arrangements for its acquisition and maintain record of software package acquired and their distribution to the users.

- (b) The Division/Branch/Centres shall project their requirements for software to the Computer Centre. The Computer Centre will allocate the requisite number of software packages to the User Division/Branch/Centre if the software required or its equivalent is available with it. If the requisite package is not available, it will advise on the suitability of the software, before the purchase action is initiated.
- (c) The Computer Centre shall maintain a record of licenses and documentation relating to patents and copyright of software, in a separate register. The register and the documents shall be kept in the safe custody of the Director, Computer Division.

Computer Stores

- 26.7.9** (a) The Computer Division shall follow the procedure prescribed in Chapter 12 relating to purchase and accounting of stores and maintain necessary stock registers for non-consumable and consumable stores in the custody of the Branch.
- (b) The powers of various authorities for purchase of equipment, peripherals and consumables as also software etc., are given in Chapter 27 of this Code.
 - (c) The Division shall arrange for annual physical verification of all non-consumable and consumable stores including computer peripherals, Stationary etc.

Computer Library

- 26.7.10** (a) The library of the Computer Centre shall have Computer Books, Journals, operating manuals and software packages. The following records shall be maintained for the purpose:
- (i) Accession Registers
 - (ii) Shelf-List
 - (iii) Withdrawal Register
- (b) The procedure laid down in Chapter 25 relating University Library, with regard acquisition of books and other material, their receipt and indexing, issue, etc. will apply mutates mutandis to the Library of the Computer Centre.

Annual Physical Verification

26.7.11 A physical verification of books, journals, manuals and other material will be conducted every year as per the procedure prescribed in Chapter 25 relating to Library books.

26.7.12 (a) The Computer Centre shall, as a Service Centre of the University, undertake computing jobs assigned to it by various Divisions/Branch/Dean/Chairpersons.

- (b) The indents for the jobs shall be signed by the Head of Branch. The Chairpersons, Computer Centre shall assess the utility, urgency and cost-effectiveness of the job. No outside job shall be accepted without prior permission of the Vice-Chancellor.
- (c) The Computer Centre shall maintain job-cards or any other record of computer use for various Divisions/Branch/Centres. These records will indicate the time in prescribed units for use of the Computer and peripherals, printer output stationary and any other details required for job costing.

Award of jobs to outside agencies

- 26.7.13** (a) The University may have to hire the services of outside agencies for execution of turn-key jobs, software development, training of University employees etc. Before a decision is taken to award any Computer-related job to an outside agency, the Director, Computer Centre shall be consulted to ensure that either there is no in-house facility for the job or such a facility is not adequate.
- (b) In all such cases, open or limited tenders shall be invited and evaluated in accordance with the procedure laid down in Chapter 12. Approval of the competent authority shall be obtained before entering into contracts/agreements for the purpose.

Annual Proforma Accounts

26.7.14 The Computer Division shall prepare an annual Proforma account in respect of operations in various Divisions or for specified objects for which separate cost is required to be indicated. The detailed rules for preparation of Proforma accounts shall be prescribed in Accounts Code.

Annual Review

26.7.15 The Centre shall, at the end of each financial year, prepare a review, incorporating the proposed computerization of operations and actual achievements, upgradation of the system, various training programmes organized for the University employees, etc.

