

University of Bombay



THE BOMBAY UNIVERSITY ACCOUNTS CODE, 1977.

*Enacted under Section 24 (1) (xvi)
of
The Bombay University Act, 1974.*

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PREFATORY REMARKS

The University of Bombay was established on 18th July, 1857. During the last 25 years since independence, apart from the expansion of the existing departments, the University has explored new fields of academic activities. Several new Teaching Departments and Centres of Advanced Studies have come into being. A large piece of land has been acquired at Kalina. The work of development of the Kalina Campus, known as Vidyanagari, and the construction of buildings to locate newly constituted Departments and Centres and also to locate some of the existing Departments at Vidyanagari has been undertaken on a big scale. Substantial grants are received from the University Grants Commission for this purpose.

The territorial limits of the University have also been extended to cover the districts of Thane, Kolaba and Ratnagiri from 20th May, 1974. The University is catering to the needs of Under-graduate Education and of Post-Graduate Instruction and Research and the Centre of Historical Research in Goa.

Over all these long years, the University has developed its own system of accounts. The accounts maintained by the University are essentially on cash basis. The procedural instructions for the proper accountal of transactions and maintenance of various accounts registers have, however, not been codified so far. This Accounts Code is an attempt in that direction.

This Accounts Code is a result of the efforts of Shri P. J. Lingras, an officer from the Office of the Accountant General, Bombay, who was on deputation to the University, Shri C. P. Vora, the ex-Deputy Registrar (Finance and Accounts) who had a long association with the Accounts Section of the University and the other members of the staff in the Accounts Section. It has seen the light of day due to the pains taken by Shri V. S. Moghe, an officer of the M.F. & A.S. Class (I) (Senior), on deputation to this University as Deputy Registrar (Finance & Accounts) for the last one year, who was also instrumental in the preparation of the Accounts Code of the University of Poona in his capacity as a member of the Accounts Code Committee constituted by the Poona University. Shri Moghe has also the benefit of the Training Programme for Finance Officers of the Universities in India organized at New Delhi by the National Staff College for Educational Planners and Administrators in collaboration with the Faculty of Management Studies, University of Delhi, under the sponsorship of University Grants Commission and the Association of Indian Universities. While preparing this Accounts Code, extensive use has been made of the various financial and accounts principles contained in the Financial Rules of the Govt. of India and the Government of Maharashtra which have withstood the test of time. How-

ever, the basic structure of accounts as it obtains in the system of accounts developed by the University has not been in anyway materially altered. The budget format given in the Accounts Code has been prescribed by the University Grants Commission with a view to bring uniformity in all the Universities in India. It has to be implemented from the ensuing year i.e. from 1st April, 1977. The format of Income and Expenditure Account and Balance Sheet has received the approval of the Joint Board of Vice-Chancellors.

This Accounts Code is issued as a draft Accounts Code. It has to be approved by the Accounts Committee and the Executive Council after their formation. It is, however, necessary to scrupulously follow the rules contained in this Code in order to enforce strict financial discipline at all levels. The observance of the rules contained in the Accounts Code is not confined to the Accounts Section alone. The activities of the Administrative Sections/Units as well as those of Academic Departments ultimately result in contracting certain financial commitments and for this reason even these Sections/Units/Departments are required to maintain some primary records of accounts to ascertain the monetary volume of commitments already made before fresh commitments are entered into. The rules contained in Chapters 1 to 5 and 8 & 9 are therefore, of common application to all Sections/Units/Departments of the University though they have not been specifically referred to in the relevant Chapters. I, therefore, recommend it to all the officers and members of the staff of the University, both in the Accounts and Administrative Wings. Any suggestions for improvement are welcome and may be forwarded to the Deputy Registrar (Finance and Accounts) who would examine and place them before the Accounts Committee.

Bombay,
1st September, 1976.

T. K. TOPE
Vice-Chancellor.

Sub. National Accounts Unit,
Financial Administration,
10016
DCC No. 1936
Date 29.11.84

UNIVERSITY OF BOMBAY

ACCOUNTS CODE

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UNIVERSITY OF BOMBAY

ACCOUNTS RULES

CHAPTER 1

INTRODUCTION

1.1 Short Title and Commencement

- (i) These rules may be called the Bombay University Accounts Code, 1977.
- (ii) The Executive Council has framed these rules in exercise of the powers vested in it under the Bombay University Act, 1974 *vide* Section 24(xvi) and all other enabling provisions under the said Act.
- (iii) These rules shall come into force from 1st April, 1977.

1.2 Definitions

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

- (a) “ Act ” means the Bombay University Act, 1974.
- (b) “ Bank ” means the State Bank of India or any other Scheduled or Co-operative Bank in which the funds of the University may be kept under Section 70(5) of the Act.
- (c) “ Code ” means the Bombay University Accounts Code.
- (d) “ Executive Council ” means Executive Council of the University of Bombay.
- (e) “ Financial Year ” means the year beginning with the 1st of April and ending on the 31st March of the following calendar year.
- (f) “ Accounts Year ” means the year beginning with the 1st of April and ending on the 31st March of the following calendar year.
- (g) “ Form ” means a form appended to the Code.
- (h) “ Head of Office ” means the Registrar of the University. Head of Section means the supervisory officer of and above the rank of the Superintendent who may, for the time being, be in the administrative control of that particular section.
- (i) “ Proposition Statement ” means a statement setting forth the financial effect of a proposal involving the creation, alteration or abolition of an appointment on the establishment.
- (j) “ Re-appropriation ” means transfer of funds from one budget head to another.

- (k) "Recurring Charge" means a charge which involves a liability beyond the accounts year in which it is originally sanctioned.
- (l) "Section" means a section of the Act.
- (m) "Suspense Account" means the head of the account under which transactions of a temporary character, which are not to be adjusted forthwith in the accounts as final receipts or outlay or the correct classification of which cannot be determined, are recorded.
- (n) The term "works" when used by itself in a comprehensive sense applies not only to works of construction and repairs but also to other individual objects of expenditure connected with the supply, repairs and carriage of tools and plants and other objects.

All other terms and expressions in these rules will have the same meaning as in the Bombay University Act, 1974. (Maharashtra Act No. XXII of 1974).

Powers and Functions of the University Officers/Authorities

1.3 The University derives its powers and privileges from the Bombay University Act, 1974, of the State Legislature.

1.4 The Senate is the chief authority of the University. Subject to the provisions of the Act, the Senate may, from time to time, make Statutes setting forth in detail the broad provisions of the Act e.g. the composition of the statutory bodies, definition of their powers, mode of election, etc.

1.5 The Executive Council is the executive authority of the University and has power to make, amend and cancel Ordinances. Ordinances are subsidiary to the Statutes and deal with matters such as prescribing conditions governing the various activities.

1.6 The Vice-Chancellor is, in accordance with the Act, the principal Executive and Academic Officer of the University and in the absence of the Chancellor, presides at a meeting of the Senate. He is an *ex-officio* member and the Chairman of the Executive Council.

1.7 The Registrar acts as the Secretary of the Senate, of the Executive Council and of the Academic Council. He exercises such powers and performs such duties as may be prescribed by the Statutes, Ordinances and Regulations.

1.8 The more important provisions of the Act which have a special bearing on the financial administration of the University and therefore, require to be carefully studied are given in the appendix to this chapter.

Appendix to Chapter I
(Referred to in Paragraph 1.8)

Salient Provisions of the Bombay University Act, 1974, concerning

- (i)* Powers of the University Authorities,
- (ii)* University Finance and
- (iii)* University Staff, etc.

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CHAPTER 2

GENERAL PRINCIPLES AND RULES

2.1 Every officer incurring or authorising expenditure from the University Funds should be guided by high standards of financial propriety. Among the principles on which emphasis should be laid are the following:—

- (i) Every officer of the University shall exercise the same vigilance in respect of expenditure incurred in connection with the transactions of the University as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be *prima-facie* more than what 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) 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.

2.2 Any officer of the University on whom financial delegation has been made shall not incur any expenditure which is likely to involve at a later date expenditure beyond the power of his sanction.

2.3 No officer shall without previously obtaining extra funds incur liability in excess of the amount provided in the budget under the respective heads of accounts. Where the officer exceeds the grant, he shall be held personally responsible for the same.

2.4 All sanctions to expenditure shall indicate the details of provisions under the relevant budget head wherefrom 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.

2.5 All moneys received by or on behalf of the University either as dues of the University or for deposit or otherwise, shall be brought into University account without delay. The sums received shall forthwith be paid into the bank and appropriation of departmental receipts towards expenditure shall be strictly prohibited.

2.6 Private cash or accounts of the members of the staff shall not be mixed up with the University cash or accounts under any circumstances.

2.7 No duplicate copy of a receipt granted for money received, or of a bill or other document for the money already paid, shall be issued 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.

2.8 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 correctness of the account in every respect.

2.9 (i) No addition to, alteration in or modification of any register or form prescribed in the Code or introduction of any new form shall be made without the previous sanction of the Executive Council.

(ii) For administrative convenience, however, such registers as may be subsidiary to the account books prescribed in the Code may be maintained but such registers will not be recognised as account books prescribed under the Code.

2.10 The accounts of the University shall be maintained separately for each Accounts Year.

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

2.12 The pages of all account books shall be serially numbered and each page shall bear a stamp of the University. The Head of Section shall record on each book before issue a certificate of the number of pages it contains.

2.13 Every correction or alteration in accounts 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 officer drawing the bill or person preferring the claim, while those in the pay orders shall be similarly attested by the officer signing them. Erasures shall be absolutely forbidden and no document with an erasure shall be accepted.

Printing of Receipt Books

2.14 Except in the case of the Department of Chemical Technology, the Jarnalal Bajaj Institute of Management Studies, the Centres in Goa and the University Library (including the Department of Library Science) and such other Departments as have a separate accounting unit headed by a Deputy Accountant, orders for printing all receipt books shall be placed through the Registrar's Office (Cash Unit). No orders for printing the receipt books shall be

accepted by the Press unless they are signed by the Accountant. The receipt books when printed shall be delivered to the Cashier who shall take note of them in the "Stock Register of Receipt Books" to be maintained by him and arrange to issue the same to the Units/Sections/Departments concerned as and when required.

2.15 All orders for printing receipt books required by the Department of Chemical Technology, the Jamnalal Bajaj Institute of Management Studies, the Centres in Goa and the University Library (including the Department of Library Science), shall be placed directly by the Director of the Department/Institute/Centres or the University Librarian and Head of the Department of Library Science, as the case may be. The receipt books when printed will also be delivered directly to them by the Press. The Departments concerned shall be fully responsible for placing the order for printing of the receipt books, their issue and the maintenance of the stock account. It shall be their duty to ensure that the amount collected by them is regularly remitted to the Registrar's Office or deposited in the bank (where such arrangement exists). The concerned Deputy Accountant and where there is no post of Deputy Accountant the next senior person shall exercise such checks, as may be deemed necessary, in the matter under the overall supervision and control of the Head of the Department concerned.

2.16 The receipt books may be printed and numbered with machine as at present. The following foot-note shall appear on each receipt.

" This receipt will *not* be considered as valid unless it bears the receiver's signature. It is further subject to the encashment of cheque/draft/postal order, etc., if tendered."

2.17 A University employee receiving 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 given to the employee for the issue of receipts.

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

2.19 Occasionally, it is necessary to employ additional staff for the purpose of collection of the receipts. Arrangements for such staff may be made under the orders of the Head of the Department/Section/Unit. A register shall be maintained showing the names of the persons authorised to collect receipts, their specimen signature, initials, numbers of receipt books issued and returned every day.

Account of Receipt Books

2.20 An account of the receipt books, forms and similar articles having money value brought to stock by the University shall be maintained in Form No.—1 The following instructions regarding maintenance of the account of receipt books should be strictly observed:—

- (i) The stock of receipt books, forms etc., shall be in the custody of the respective Head of section who shall arrange to maintain an account thereof. Receipt books, cheque books etc., pertaining to different departments shall be recorded on different pages.
- (ii) As soon as the books are received from the University Press, the total number of receipts contained in each book shall be examined and certified by the Head of Section on the reverse of last page of the book. Where the number of receipt books is large such certificate shall be recorded before a receipt book is issued for use.
- (iii) Not more than one receipt book shall be issued to the collection staff at a time unless it is immediately required for use. Fresh issues shall not be made until after the completed books are returned and when this is not always possible, the return of the book immediately after completion shall be watched separately.
- (iv) The note of every issue of a receipt book etc., in the register and its return after completion shall be attested by the clerk maintaining the account.
- (v) The books shall be issued in a serial order, the number of receipts contained therein being noted in the register.
- (vi) Unless the partly used receipt books are brought into use during the next year, the unused receipts therein shall be cancelled at the close of the year and an endorsement to that effect shall be made by the Head of Section.
- (vii) On receipt of the completed books or during inspection, the entries therein shall be carefully scrutinised by the Head of Section or some other officer duly authorised by him and the originals of receipts there in shall be counted to see that none have been removed or misused and a certificate to that effect shall be recorded on the reverse of the last original receipt. Erasures and corrections shall be critically scrutinised and the used books shall be kept in the custody of the Head of Section.

2.21 Every receipt book when issued will be rubber stamped with the signature of the Registrar/Head of the Department concerned, as the case may be. The rubber stamp of the signature shall be kept in the custody of the Cashier/Deputy Accountant under lock and key.

2.22 Actual physical verification of the stock of receipt books shall be carried out twice a year (last week of September and March) by the Cashier or the Deputy Accountant, as the case may be, and a certificate to that effect recorded in the stock register under the signature of the person conducting the verification. The same shall be submitted to the Head of the Department/Accountant, as the case may be, for their counter signature.

2.23 The following should be the general principles governing all expenditure incurred from the University Funds.

- (i) That there should be provision of Funds authorised 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 Rules framed by the various authorities of the University.
- (iii) That there should exist sanction, either special or general, accorded by the competent authority, authorising the particular item of expenditure.

2.24 An officer who signs or countersigns a certificate is personally responsible for the facts so certified.

2.25 No money shall be drawn from the bank unless it is required for immediate disbursements. It shall be objectionable to draw money and to keep it in deposit to avoid lapse of budgeted grant.

2.26 All transactions involving giving and taking of cash, stores, other properties, rights, privileges and concessions, which have monetary value should be brought to account 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 account as well as for the correctness of the accounts in every respect.

2.27 All bills shall be prepared in the printed forms stating full particulars as regards the amount, the name of the payee and the nature of claims so as to be susceptible of identification at any later date. Charges against two heads of accounts shall not, as far as possible, be included in one bill. The bills shall be prepared and signed in ink. The amount of the bill shall be written in words as well as in figures.

2.28 When a bill is presented on account of charges incurred under special orders, the order sanctioning the charges shall be quoted in the bill. Copies of sanctions accompanying the bill shall be duly certified as true copies by the Head of Section.

2.29 The payment shall be made only on an order signed by a person authorised to do so. Dates of payments shall, wherever possible, be noted in the acknowledgement. If for any reason, it is not possible to note the date of payment by the payee, the date of actual payment shall be noted by the person responsible for making the payment under his initials. In the case of payments made in cash, the fact should be invariably recorded in the receipt by the payee.

2.30 Every voucher shall ordinarily bear or have attached to it an acknowledgement of the payment signed by the person for whom or on whose behalf the claim is presented. No payment shall be made in the absence of the necessary acknowledgement. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the disbursing officer and endorsed, if necessary, by his superior officer shall be placed on record. Full particulars of the claim shall invariably be set forth.

2.31 In the case of payment made by remittance through the post office, the postal money order receipt shall be kept with the voucher. In case of payments for articles received by V. P. P., the value payable cover together with the invoice or bill showing the details of the items paid for, shall be kept with the voucher.

2.32 The holder of an imprest advance shall be responsible for the safe custody of the money placed in his hands, and he shall at all times be ready to account it by producing the relevant vouchers or cash or both.

2.33 When payment is made from the imprest advance, an endorsement of payment shall be made on the bill by the holder of the advance and it shall remain with him until he presents it for recoupment of the advance.

2.34 All bills presented for payment shall be examined by the Chief Accountant or the Deputy Registrar (F & A.), as the case may be who 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 bill. The order shall specify the amount payable both in words and in figures.

2.35 Every claim received in the University office shall be checked before payment. Any excess payment made in any bill shall be recovered in cash or by short payment from subsequent bill of the payee.

2.36 (1) All proposals for financial sanction should be routed through the Finance Officer and, in his absence, through the Deputy Registrar (F. & A.).

(2) All bills of which the amount is less than Rs. 1,000/- and bills which are regulated by scales laid down in the Statutes, Ordinances,

Regulations or Rules and all establishment pay bills be passed for payment by the Chief Accountant ; and

- (3) All works bills, bills for bulk purchases and all unusual claims should be put up to the Finance Officer and, in his absence, the D.R. (F. & A.) for passed for payment orders.

2.37 In the following cases, transactions involving fractions of a rupee shall be carried out and brought to account in multiples of 5 paise.

- (i) Personal claims of the University Employees:—In the case of Pay and Allowances or Travelling Allowance the fractions should be rounded off so as to make the net amount payable to any individual on any bill a multiple of 5 paise [except as follows:—

(a) In the case of emoluments fixed by Statute, amounts involving fractions of a rupee which are even less than $2\frac{1}{2}$ paise shall also be rounded off to 5 paise.

(b) In the case of deductions on account of service and other Provident Funds, and Life Insurance premium, the difference, if any, between the total recoveries made from the University employee during the first eleven months of a year in accordance with the provisions of this rule and the amount recoverable in respect of the year as a whole under the rules of the Fund etc., shall be adjusted in the last month of the year by additional or short recovery, as the case may be, even if the same is not a multiple of 5 paise.]

- (ii) Transactions between the University and Government:—

The fractions should be rounded off only, if it is not possible to eliminate them from the transactions.

- (iii) Amounts converted into Indian Currency from Sterling or other foreign currencies: These may be rounded off in all cases.

- (iv) Claims in respect of contingent and other charges:—The fractions may be rounded off, if the claimants have no objection, provided that the rounding off of fraction of a rupee to a multiple of 5 paise shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of the claims or adjustments in the bill.

- (v) Deposits in favour of the University and revenue recovered:—The fractions may be rounded off only in cases where the amounts are not fixed by or under any law or are not specially exempted from the operation of this rule.

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

- (i) If the recovery is made by a short payment of an item chargeable to a head under which the previous overpayment occurred, no further adjustment is necessary, as the short payment is set off against the excess payment.
- (ii) If the recovery is made in cash, the amount shall be taken to the credit of the concerned expenditure head and the expenditure will stand reduced.
- (iii) If the recovery is effected by short payment of an item chargeable to a head other than that under which the excess payment was previously made:—
 - (a) The total payment, i.e. the net amount actually paid *plus* the amount short paid shall be entered under the head to which the payment pertains, and
 - (b) the amount short paid shall be taken as a credit item under the concerned expenditure head.

2.39 Recoveries of such overpayments made in a subsequent year, except in respect of works in progress, shall be accounted for under the relevant receipt major head or under the head "XIV Miscellaneous." In the case of works in progress, the recoveries shall be taken as reduction of expenditure so long as the accounts of the work are open.

2.40 No claim against the University which are not presented within the time limit prescribed hereunder will be entertained:—

- (a) No claim for the payment of travelling and halting allowance will be entertained after a lapse of six months from the date on which it was done.
- (b) Payment of remuneration for examination claimed beyond one year from the date of examination results will be considered as lapsed.
- (c) Scholarships not claimed within 12 months from the date of their becoming due shall lapse to their respective funds.

2.41 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. The Registrar/Deputy Registrar (F. & A.) are authorised to sign all cheques.

2.42 Any corrections and alterations in cheques shall be attested by drawing officer by his full signature.

Issue of fresh Cheques

2.43 The Deputy Accountant in charge of books of accounts shall ensure that whenever a cheque is reversed, the entry is supported by the actual cheque or an indemnity bond. The cheque reversed or the indemnity bond, as the case may be, should be serially numbered as a credit voucher and filed in the credit voucher file.

2.44 As soon as a cheque is reversed, a note thereof shall also be simultaneously taken in the Register of Cheques reversed.

2.45 The Cashier shall review the Register of cheques reversed every week. Whenever a fresh cheque is proposed to be issued in lieu of the one previously reversed/cancelled, a fresh voucher should be prepared. The fresh voucher should indicate the folio number of the Cash Book on which the old cheque was reversed as also the folio number of the Cheque Reversed Register on which a note of the issue of the fresh cheques is taken. In case the old cheque was lost/misplaced, the advice of the bank re: stop payment shall invariably be attached to the voucher. If the cheque is to be cancelled, the fact that no fresh cheque is to be issued should be mentioned against the relevant column in the register.

Stale Cheques

2.46 The Cashier shall submit a report of all time-barred cheques on the tenth of every month indicating whether the intimations were sent to the parties concerned and shall take further actions to write back the cheques or issue fresh cheques under the orders of the Chief Accountant or Deputy Registrar.

Cheques lost or misplaced

2.47 If the cheque is lost or misplaced by the payee, the bank concerned should be advised immediately to stop payment thereof. Normally a fresh cheque should be issued only after the expiry of the period of 6 months from the date of issue of the cheque. Should the payee, however, desire the cheque to be issued to him earlier, it shall be issued only after the receipt of the advice from the bankers to the effect that they have taken note of the instructions to stop payment and on obtaining from the payee an indemnity bond duly executed by him.

2.48 If the cheque is, however, lost in transit, a fresh cheque may be issued to him merely on the strength of a simple undertaking to be given by him after the advice of stop payment is received from the bank. In all cases, before a fresh cheque is issued the original cheque should be reversed and proper entries made in the cheque reversed register. The indemnity bond or the undertaking, as the case may be, should be attached to the fresh voucher which should contain the folio number of the cash book as also that of the cheque reversed register.

Payment in case of Death

2.49 In case of death of the payee, the amount should be paid to his legal heirs. The claimant should be asked to furnish the office with a certified copy of the Probate/Succession Certificate/Letters of Administration, if any, obtained by him together with the original one which should be returned to him after verification. In case he has not obtained any representation to the estate of the deceased, his attention may be invited to the following procedure laid down by the Executive Council in the matter—

- (a) Where the amount payable is less than Rs. 1,000/- the same may be paid to the legal heirs of the deceased or to one heir if authorised by all the other legal heirs of the deceased, on the strength of a certificate that they are the sole legal heirs, issued by a Mamletdar, Government Gazetted Officer, Special Executive Magistrate or a Fellow of the University and an indemnity bond duly stamped and executed by all the heirs.
- (b) Where the amount involved is over Rs. 1,000/- but less than Rs. 5000/-, the payment of the dues may be made to the legal heirs of the deceased or to one heir if authorised by all the other heirs on an indemnity bond being executed in favour of the University on a stamped paper of the requisite amount by all the legal heirs of the deceased and two approved sureties and he should be requested to furnish the office with an indemnity bond in the prescribed form executed in favour of the University on a duly stamped paper together with a certificate from a Mamletdar, Government Gazetted Officer, Special Executive Magistrate or a Fellow of the University to the effect that he is the sole legal heir to the estate of the deceased. In case there are more heirs than one, the certificate should state that the claimants are the only legal heirs to the estate of the deceased.

Carriage of Cash

2.50 When the actual cash to be deposited or brought from the Bank is over Rs. 2,000/-, the Assistant Cashier and where there is no post of Asst. Cashier, a responsible person shall accompany the Peon.

2.51 When the actual cash to be deposited or brought from the Bank is more than Rs. 15,000/- the Asstt. Cashier and where there is no post of Asstt. Cashier, a responsible person shall also take a Watchman to the Bank in addition to the Peon. In the absence of a Watchman, the services of the Hawaldar may be utilised.

2.52 When the actual cash to be deposited or brought from the Bank is over Rs. 30,000/- the Cashier shall also accompany the Asst. Cashier/responsible

person, the Watchman and the Peon. On all pay days, the Cashier/Dy. Accountant or the Asstt. Cashier, as the case may be, shall invariably take a police escort with him.

2.53 Taxi fare may be permitted to be drawn by the Cashier/Asstt. Cashier/ Clerk/Hawaldar/Peon, when the actual cash to be carried is Rs. 1,000/- and above.

2.54 All persons working in the Cash Unit shall be required to go to the Bank for depositing cash/cheques or for such other work as may be directed by the Cashier.

2.55 Whenever any embezzlement or misappropriation of the University monies or other valuables, or loss of money or stores etc., by theft, negligence or other wise is discovered, inquiry shall be made at once by the Registrar or any other officer duly authorised in this behalf and the fact of embezzlement, misappropriation or loss shall be immediately reported by him to the Vice-Chancellor. When the matter has been fully inquired into, the Registrar shall send a complete report to the Vice-Chancellor showing the total sum of money or value of stores etc., misappropriated or lost, the manner in which the misappropriation was effected or the loss occurred and the steps taken to recover the money or to punish the offenders and to prevent the recurrence of similar embezzlements or losses in future.

CHAPTER 3

BUDGET

Form of the Budget

3.1. The Budget Estimates shall be prepared in the form prescribed by the University Grants Commission.

The Budget is broadly divided into four parts viz.

Part I—Non Plan—dealing with the receipts and expenditure connected with the normal functioning 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—Earmarked—(Special Funds) dealing with the receipts and expenditure against funds earmarked for specific purposes.

Part IV—Debt, Deposits etc.—dealing with the receipts and expenditure relating to debt and deposits as well as Reserve Funds.

In case of Part I, III and IV the forms provide for preparation of an 'abstract' and a 'summary' of the Budget in addition to the detailed budgets. The abstract will give readily the overall picture of the particular part of the Budget and the summary will provide for the Heads of Accounts for the preparation of the Appropriation Accounts (No Appropriation Accounts would be necessary for Part II—Plan). A consolidated general review of the entire Budget will be readily available from the form "Budget at a Glance" which provides for exhibiting post-wise break up in respect of the provision for the ensuing year vis-a-vis the corresponding provision for the current year. The format of the Budget Estimates to be followed by all the Universities is given in Form No. 2. Such detailed heads, primary units and secondary units of account as may be deemed necessary may be opened with the approval of the Executive Council under the relevant major and minor heads of Receipts and Expenditure.

3.2 To enable the departments concerned to have at a glance the total provision available to them from all sources and plan their activities, it is desirable to prepare a statement showing department-wise provision in all the parts duly consolidated at one place. The form in which the statement may be prepared and the extend of details to be exhibited therein will be such as may be prescribed by the Executive Council.

3.3 The Budget Estimates should also contain:—

(1) An Introductory Note or general remarks at the beginning which should explain salient features of the items provided and the important variations between the budget and the revised estimates of the current year and the budget estimates of the ensuing year. It will consist of:

- (i) Review of the financial administration of the past year.
- (ii) The financial position of the current year.
- (iii) The budget estimates of the coming year.

(2) Budget Notes at the end of the Budget explaining briefly such items as are new, how the various provisions made in the Budget are arrived at and the details of non-recurring item of expenditure.

(3) An Appendix showing the aggregate provision on account of pay and allowances in respect of posts according to their categories under different major heads of account.

3.4 The Budget Estimates will contain separate columns for

- (i) heads of account including their sub-divisions.
- (ii) actuals for the previous year.
- (iii) budget estimates for the current year.

(N.B.—Any supplementary grants and renewal of lapsed grants sanctioned during the course of the year will also be included in this column and a statement of such grants will be appended to the Budget Estimates.)

- (iv) actuals upto 31st October.
- (v) revised estimates for the current year and
- (vi) budget estimates for the ensuing year.

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

Budget Schedule

3.6 The Finance Officer in the Finance and Accounts Section of the Registrar's Office shall prepare the draft budget estimates on the basis of the details furnished by the Heads of Departments and other Units of the Registrar's Office. The work of preparation of Budget Estimates should be commenced early in October and should proceed according to the following time-table.

(i) The skelaton forms of the Budget Estimates, including figures of progressive expenditure upto the end of October shall be issued by the Finance and Accounts Section to the Departments or Units concerned by the 15th November every year.

(ii) The Heads of the Departments or Units shall prepare the estimates relating to their Departments or Units and furnish them to the respective Advisory Committee by the 30th November at the latest.

(iii) The Budget Estimates as recommended by the Advisory Committees should be forwarded to the Finance and Accounts Section in the second week of December. The various Sections of the Registrar's Office shall furnish similar estimates in respect of their Units to the Accounts Section by that date. The Estimated increase (+) or decrease (-) in the Revised Estimates compared with the original estimates as also the increase (+) or decrease (-) in the next year's Budget Estimates compared with the Revised Estimates should be satisfactorily explained.

(iv) The Finance Officer should consolidate the Budget Estimates received from the Heads of Departments/Units before the end of December with his suggestions.

(v) The budget Estimates prepared by the Finance Officer should be laid before the Finance Committee at the beginning of January for its consideration. The Finance Committee shall scrutinise the Budget and shall fix the limits for total recurring and non-recurring expenditure for the year based on the income and resources of the University *vide* Section 66(6) of the Act by the third week of January and submit to the Executive Council with such recommendations as it thinks fit.

(vi) The Budget Estimates together with Revised Budget Estimates should be placed before Annual General meeting of the Senate in the month of March.

Preparation of the Budget Estimates

3.7 All new major works or schemes or posts for which provision is proposed to be included in the budget estimates should invariably be placed before the Building Committee/Finance Committee by the end of October each year.

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

3.9 Framing of the Budget Estimates should not be taken as an occasion for making proposals for changes in the scales of pay and allowances. Such proposals shall be submitted separately when the occasion arises for the consideration of the University authorities and only on their final acceptance the provision should be made in the Budget Estimates.

3.10 Proposals involving new expenditure will not ordinarily be considered unless exceptional circumstances exist where the expenditure on the scheme

is “inescapable” and there is a strong justification to incur the expenditure. The order of preference in selection of works and schemes should be—

- (i) Development and other expenditure for which grant from U.G.C. or Government is forthcoming and there will be no financial burden on the University Funds.
- (ii) Development and other expenditure which is productive and can be balanced by fees, etc., therefor ;
- (iii) Other Development expenditure ;
- (iv) Schemes of low priority which have already been held over at a convenient intermediate stage or have to reach such stage ;
- (v) All expenditure considered to be of extremely of low priority by the above standards and therefore should either be terminated or postponed.

3.11 Every proposal for new expenditure should be accompanied with a statement of new item of expenditure in the annexed form. The Department should, in each case, indicate the portions of the new items which are non-recurrent, terminable recurrent (i.e. items not involving permanent but only temporary additions to the expenditure) or permanent recurrent. The financial burden on the University funds after the grant from the U.G.C. or Govt. ceases should especially be brought out.

3.12 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 of its working 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 following formula is adopted by Government for working out the average cost:—

- (i) In case of Ministerial Staff:—

$$\text{Average cost} = \text{Minimum} + \left(\frac{5}{6} - \frac{X}{60} \right) \text{ of the difference between the Maximum and Minimum.}$$

- (ii) In case of Non-Ministerial Staff:—

$$\text{Average cost} = \text{Minimum} + \left(\frac{13}{18} - \frac{X}{90} \right) \text{ of the difference between the Maximum and Minimum.}$$

Where X represents the period of rise in years.)

3.13 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. travelling allowance and other allowances which are recurring items and contingencies, supplies and services which are non-recurring items.

3.14 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 the required administrative approval of the competent authority.

3.15 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. Where this is not possible, a lump sum cut for the savings should be provided.

3.16 If the scheme involves the construction of buildings or other works, the cost of such works should be stated.

3.17 In the case of building programme, the total cost of the 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 a result, it should be stated how it is proposed to utilise the building so vacated.

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

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

3.19 The Executive Council should be informed of the normal aspects which come into picture when considering any item of expenditure, namely,

- (i) Whether the expenditure is within the provision of the budget under the head under which the proposed expenditure falls ;
- (ii) If not, whether it is intended to be in excess of the budget and, if so, from where the required additional finances would come, and
- (iii) Whether expenditure is to be met by approved powers and procedure of appropriations and, if so, from which head (major or minor) the amount is to be reappropriated ;
- (iv) Whether it is proposed to approach the Senate for additional grant ;

- (v) Whether it is proposed to renew the grant which has lapsed and, if so, why the grant was allowed to lapse and whether savings in other heads are available to revive it, otherwise it would amount to a supplementary grant which would upset the budget;
- (vi) In case of renewal of contracts, the amount of the existing contract, the increase, if any, over the existing contract proposed and justification therefor;
- (vii) Whether the new scheme admits of postponement till regular budget provision is made.

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

- (1) The aim should be to achieve as close an approximation to the actuals as possible. The norm for the provision to be made will depend on the nature of the items of expenditure. In the case of fixed charges or new schemes, acquisition of new assets, the provision shall be based on the estimated requirements on the basis of the existing rates and standards. In regard to fluctuating items they may be based on the average of the past three years together with information and other relevant material available with the Department/Section.
- (2) Calculation of fixed revenue should be based on actual demand including arrears and probabilities of realisation during the year. The arrears and current demand should be separately shown and reasons given if full realisation cannot be expected.
- (3) As the University accounts are maintained on cash basis, the estimates should take into account only such receipts and payments as are expected to be actually received or made in the budget year.
- (4) The heads of account should not be unnecessarily multiplied.
- (5) In the case of expenditure on establishment, increments accrued during the budget year, retirements, etc., should be fully taken into account and suitable lump sum provision may be made for leave salaries on the basis of past actuals.
- (6) The estimates should on no account be framed mechanically by merely repeating on the basis of past actuals.
- (7) Normally no lump sum provision should be made for any service or scheme.
- (8) The estimating authorities should explain material variations between the revised estimates of the current year and the original estimates and also the budget estimates of the ensuing year.

- (9) In the case of schemes financed by outside agencies either fully or partly, the estimates should indicate the sources and the estimated contribution.
- (10) In regard to capital expenditure (non-recurring) the total outlay, the period over which it is proposed to be spent, the commitments in respect of future maintenance or replacement and other relevant information should be given in the form of brief notes so as to give a complete picture of the financial impact.
- (11) New items which are approved and included in the budget should be highlighted by giving brief notes.
- (12) The budget estimates under detailed heads should be rounded to the nearest hundred rupees. Ordinarily, provisions amounting to Rs. 50/- and above should be rounded to rupees hundred and those below rupees fifty should be omitted.

Revised Estimates

3.21 (a) The Revised Estimates should be an estimate of the probable income and expenditure of the current accounts year. The preparation of the Revised Estimates should always accompany the estimates of the next year. It should be framed in the form of:—

- (i) Actuals so far recorded in the current year.
- (ii) Actuals of the same period for the last year and the year previous to it.
- (iii) The twelve months' actuals in the last year and the year previous to it.
- (iv) Orders already issued about contemplated appropriation or re-appropriation for any sanction to the expenditure and
- (v) Any other relevant facts.

(b) The revised estimates shall be prepared with reference to the actuals upto October and submitted to the Executive Council through the Finance Committee in the following form along with the Estimates for the ensuing year.

1. Major head, sub-head, primary unit.
2. Budget estimates for the year.
3. Actuals receipts/expenditure upto 31st October.
4. Probable receipts/expenditure for the remaining period of the year.
5. Total of columns 3 and 4 i.e. revised estimates for the year.
6. Estimated increase (+) or decrease (-) compared with budget estimates.
7. Reasons for variation.

(Note:—The figures in columns 1 and 2 will be available from the Budget Estimates and the information supplied by the Accounts Section.)

Supplementary Grants

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

- (1) When the amount included in the original total grant under the concerned heads is found to be insufficient for the expenditure which has to be incurred during the year irrespective of the causes contributing to the increase.
- (2) When the expenditure has to be incurred on a new scheme or service not contemplated in the original estimates for the year.
- (3) When it is desired to obtain prior approval of the Senate to a scheme or item involving large financial commitments for the present as well as future years.

3.23 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. The proposals for supplementary grants shall be sent in the prescribed form. (Form-3)

3.24 In the case of schemes which are fully financed from the grants received from the U.G.C., outside bodies, etc., formal supplementary grants need not be obtained after the scheme is administratively approved by the Senate 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.

Reappropriations

3.25 The provisions incorporated in the Budget Estimates specify the limits to the amounts of expenditure which can be incurred on the services or items specified. Within the overall limits it may not always be possible to conform exactly to the amounts allotted under the subordinate heads and there may be saving available under some sub-heads while under other there may be excesses. It is possible to meet the latter by utilising the former. This procedure is known as reappropriation.

3.26 The Senate has authorised the Executive Council to transfer grants from one budget head to another in the manner and to the extent specified below:—

- “(1) Any amount *not exceeding Rs. 1.0 lakh* from one minor head to another.

Or

- (2) Any amount *not exceeding Rs. 25,000/-* from one subordinate head within a minor head to a subordinate head under another minor head.

Or

- (3) Any amount not exceeding Rs. 5,000/- within a minor head from one subordinate head to another subordinate head or from one primary unit to another primary unit."

3.27 The following general conditions should, however, be kept in view while proposing the reappropriations:—

- (1) Expenditure which is not provided or contemplated in the Budget Estimates and sanctioned by the Senate shall not be met by reappropriation.
- (2) No reappropriation may be made to meet any expenditure which is likely to involve further outlay in future years.
- (3) No reappropriation from provision for non-recurring expenditure is permissible in order to provide for additional recurring expenditure.
- (4) No reappropriation shall be made to utilise the savings or to meet the excess in respect of the provision for pay and allowances for sanctioned posts.

Lapsed Grants

3.28 The grants sanctioned by the Senate lapse at the end of the financial year. If any expenditure is required to be incurred on the item during the next year, it should be met from the provisions made under the respective head of the budget estimates for that year.

3.29 If in exceptional cases and due to circumstances beyond control, it is not possible to utilise the grants in the year in which they are sanctioned, full facts of the case should be explained stating the probable period during which the grants if renewed are likely to be utilised. (Form-4).

Control Over Progress of Expenditure

3.30 Keeping a constant watch over the progress of expenditure is an important step towards financial and budgetary control. Since the administrative needs of the Departments Sections can be best regulated by the Heads of Departments and Sections it shall be their primary responsibility to ensure an even flow of expenditure and to regulate their commitments within the sanctioned budget allotments and also to initiate proposal for the renewal of lapsed grant, supplementary grant or a new grant. To achieve this the following instructions are to be scrupulously followed:

- (i) The Sectional/Administrative Heads will be apprised of the provisions made in the budget heads pertaining to their respective charge after they are

approved by the Senate. Even otherwise, it would be possible for them to get this information from the Budget copies supplied to them.

(ii) The Heads of Departments and concerned Administrative Sections, Librarian, Directors as well as the Secretaries of the various Boards should maintain a Commitment Register or Register of Payments in form 109. A page or set of pages should be assigned to each Major and Minor Head under their control and the detailed heads provided under them. Every item of claim shall be brought to account in this register as soon as a bill under a detailed head is passed on by them to the Accounts Office for payment. At the end of each month totals of each head shall be taken and tallied with the expenditure as exhibited in the accounts books maintained by the Accounts Section of the Registrar's Office. The reconciliation shall be carried out invariably at the close of the year and completed before the end of April. The committed expenditure already booked in the departmental register of payments but which is not paid by the Accounts Section of the Registrar's Office before the close of the accounts year shall be noted in the Departmental or Sectional Registers of the following year under the respective heads before entering new items of expenditure in them. A statement of all such items grouped detailed headwise together with the amount should be furnished to the Accounts Section of the Registrar's Office before 31st May. In this statement even the bills received upto 31st March which have not been sent to the Accounts Section of the Registrar's Office should also be included. This is necessary to facilitate the correct preparation of the Income and Expenditure Account and the Balance Sheet.

(iii) All bills which cannot be accommodated within the sanctioned allotments will be returned unpassed by the Accounts Section of the Registrar's Office and it shall be the duty of the concerned Department/Section to take steps to obtain additional provision.

The Assistant Registrar (Admn) and other Heads of sections should also observe the instructions contained in Rules 8.50, 8.51 and chapter 9.

Inevitable Payments

3.31 No expenditure outside or in excess the Budget allotments for the year shall be incurred without the prior sanction of the Executive Council which should be obtained through the appropriate committee. Similarly, absence of budget provision or inadequacy of fund should not be given as a justification for postponement of payment for the services already rendered. The adequacy of the budget provision should be taken into consideration before incurring any liability. It is no economy to postpone inevitable payments in respect of services already rendered and it is very important to ascertain, liquidate and record payments of all actual obligations at the earliest possible date.

3.32 Mere presentation of budget is no authority for incurring expenditure. Expenditure can be incurred only with the sanction of the executive authority

competent to give such sanction and to the extent of the allotment made. In incurring or sanctioning expenditure care should be taken to see that the accepted canons of financial propriety are not infringed.

ANNEXURE

(See Rule 3.11)

Statement of New item of expenditure.

Name of Department

Item (Description of the item)

Recurrent	...	Rs.....	Non-Recurrent	...	Rs.....
Total		Rs.....	Ultimate Annual Recurrent		Rs.....

Remarks: (Justification for provision)

CHAPTER 4

COMPILATION OF ACCOUNTS

4.1 The University accounts are broadly divided into two parts, viz. (1) the University Fund which comprises (a) maintenance and other grants and (b) income of the University from all sources including income from fees and charges, and (2) Trusts, Donations, Endowments and other grants, if any. For facilitating control over the day to day expenditure, the accounts of the University Fund are further sub-divided into sections according to the requirements. Thus, the University Fund shows separately the transactions relating to the General Fund which includes maintenance grants and other unearmarked grants and the Grants Fund which includes earmarked grants. The accounts of grants and donations received in large amounts on certain occasions are also kept separately for watching their future utilization. Thus, the grants and donations received by the University on the occasion of its Centenary celebrations are kept in a separate account. The endowments, trusts and donations, etc., which are given for specific purposes are governed by the terms and conditions governing them in accordance with the trusts, etc. These include endowments for scholarships, prizes, etc. The Government of Maharashtra under their Education and Youth Services Department letter No. UBG 1475/422851/VI, dated 25th March, 1976 have accorded their approval under sub-section (4) of Section 70 of the Act to the University's maintaining 7 separate accounts in the University Fund for the purposes shown against each account in the Appendix A to this chapter.

Maintenance of Cash Books

4.2 A separate set of books shall be maintained in respect of each bank account to facilitate control and reconciliation with the bank figures. It is essential to ensure that cash books (Form-5) are maintained up-to-date by entering all transactions promptly.

4.3 Although a brief indication of the head of account to be debited is generally mentioned on counterfoils of the cheques drawn, it is of utmost importance that the heads of accounts are entered in the cash books correctly with reference to the relevant vouchers passed for payment.

4.4 In case, there is no sufficient balance in the fund, it shall be the duty of the Asstt. Accountant/Dy. Accountant concerned to report the fact immediately to the Accountant and the Cashier so that no further cheques may be issued until funds are made available. The Deputy Accountant shall closely watch the balance in the bank account and put up proposals to the Investment

Unit, through the Accountant, for further funds being made available to or for investments of the surplus funds, as the case may be.

4.5 In the case of receipts, however, apart from the deposits made by the University, certain amounts are credited directly to the bank account by the Colleges/Institutions. A note of such receipts shall be taken in the Cash Book with reference to the advices received from the Bank or receipted chalans received from the parties concerned. Such advices and chalans should be numbered and filed in a chronological order. The balance as per cash book shall be reconciled (Form-6) with the bank balances at the close of each month and also at such shorter periods as may be prescribed. The differences noticed during reconciliation shall be pursued vigorously and settled with utmost promptness.

4.6 If in case, the particulars of credits are not available, the same shall be obtained by making an immediate reference to the bank/department/unit concerned but in no case shall the head of account be left blank, for want of particulars. The credits which remain unidentified for over a period of one month shall be reported to the Cashier, for further action being taken by him in the matter.

4.7 The Deputy Accountant shall verify the correctness of the debits/credits as entered in the cash book, with reference to the vouchers/chalans/advices, etc. and put his initials in token of his having verified the classification.

4.8 The Dy. Accountant shall also draw up an abstract of each day's transaction showing the opening balance, total receipts and expenditure and closing balance. The abstract shall be checked by the Accountant who shall submit it to the Chief Accountant. The Chief Accountant in turn should note the transactions so reported in a bound register in Form No. 7 and put up the Register to the Dy. Registrar (F. & A.) or the Finance Officer for his perusal.

4.9 The cash book shall be submitted to the Accountant, on the the 20th of every month duly totalled up, along with the reconciliation statement pertaining to the previous month. The Accountant shall test check a few entries. He shall however, fully check the classification, adjustments etc., in regard to the important entries like those relating to sale and purchase of investments, short-term deposits, capital expenditure, interest and non-revenue accounts.

Vouchers and Receipts

4.10 The vouchers and receipts shall be serially numbered under the direct supervision of the Assistant Accountant. The Assistant Accountant shall ensure that all credit entries are duly supported by proper chalans/advices/vouchers, etc. The Paying Cashier/Cashier will be responsible for the safe custody of all the vouchers till they are passed on to the Unit concerned for being numbered.

Once the vouchers are passed on to the Unit concerned, the Assistant Accountant/Deputy Accountant shall be responsible for their preservation and safe custody.

4.11 It is of utmost importance, that all vouchers are kept under lock and key and proper note of their issue, whether for reference or audit purposes, as well as their return is kept by a responsible person in the Unit. It shall be the duty of the Cash Unit to ensure that the receipts/acquittances are produced for audit by the Executive Council/Government Auditors.

Posting of the Ledger

4.12 As soon as the cash book is written up, the work of posting of the ledger (Form-8) should be taken up under the supervision of the Assistant Accountant or Deputy Accountant. For the sake of conciseness, provisions in the Budget are generally made under major and minor heads only. The details regarding sub-heads and primary units are, however, shown in the working sheets or in the appendices to the Budget Estimates e.g. pay, officiating pay, dearness allowance, dearness pay, over-time allowance, etc. While opening in ledger heads the Accountant should ensure that the ledger contains not only the major and minor heads but also the sub-heads and the primary units, so as to facilitate preparation of the final accounts in full details.

4.13 Before the work of posting the ledger is actually taken up by the Assistant/Assistant Accountant, the Deputy Accountant shall verify that the heads of account are correctly opened and properly indexed. The original provision shown in the Budget as also the supplementary grants or renewal of lapsed grants, if any, sanctioned by the Senate, shall be clearly indicated against each head of account at the top.

4.14 All transfers from one head of account to another shall be shown in red ink with plus and minus entries. By the 20th of each month, the Deputy Accountant should check the postings relating to the previous month thoroughly with reference to the cash book/journal and record his certificate to that effect on the last page of the ledger and submit it to the Accountant who shall ensure that generally the posting is correctly made and does not fall in arrears.

Monthly Abstracts

4.15 After the close of the account for the month, an abstract shall be prepared giving the total receipts and expenditure under the various heads of account. The Co-ordination Unit shall collect the details relating to the various units/groups and agree the total receipts and expenditure with the actual cash balances and submit a monthly review of the accounts.

4.16 The Co-ordination Unit shall submit by the 15th of every month a report of the cash balances and investment relating to the various funds and make further proposals for investment of balances or realization of the investments after taking into consideration the trend of expenditure and the anticipated receipts and expenditure for the ensuing months. This opportunity shall also be taken to review the general financial position of the University bringing out any unusual features to the notice of the University authorities.

Trial Balance

4.17 At the end of each quarter, the balances shall be struck and a trial balance prepared by the Assistant/Assistant Accountant, under the supervision of the Deputy Accountant. The Deputy Accountant shall submit the quarterly trial balance on the last day of the month following the month in which the quarter ends, to the Accountant, after it is thoroughly checked by him and agreed with the ledger. The balances under all the ledger heads should be extended in the outer column and inked out finally. This will facilitate preparation of the final accounts, on due dates after the close of the financial year.

Final Accounts

4.18 The final accounts shall be prepared by the Assistant Accountant under the supervision of Deputy Accountant. In the case of some of the funds, the accounts are kept on the receipts and payments basis. As a result, the progressive balances as at the end of any financial year have to be separately worked out. These balances are watched through a separate register known as "Register of Non Revenue Account". This register shall be posted by the Assistant Accountant/Deputy Accountant as soon as the final trial balance is agreed, after taking into account all the adjustments for the year.

4.19 Before finalisation of the accounts, it shall be the duty of the Assistant Accountant/Deputy Accountant concerned to ensure that the total balances as appearing under the different non-revenue heads in the register of non-revenue accounts or in the ledger (pertaining to the funds where the balances are carried forward from year to year) are agreed with the total of all the individual balances appearing in the registers of advances, deposits and other non-revenue heads. Where no detailed registers are maintained due to the small number of transactions, full particulars showing the composition of the outstanding balances, under each of the non-revenue heads of accounts should be noted in the ledger itself, while balancing the ledger account. It shall also be ensured that the amounts shown in the books of accounts as recoverable from the other funds of the University, are the same as those shown as payable in the books of accounts of the concerned funds. In case of disagreement, the Assistant Accountant/Deputy Accountant of the concerned funds shall jointly reconcile the figures and prepare necessary adjustment vouchers/entries.

4.20 Similarly, in the case of Suspense and Deposit Account, it shall be ensured at the close of each financial year that the balances standing to the credit or debit of each ledger head are agreed with the balances as shown under the corresponding head of account in the respective subsidiary registers (in Form 10 and 11) maintained for watching the details and their subsequent clearance. Where the details of the accounts are maintained by the Departments/Units, the balances should be got confirmed by them as soon as the accounts for the year are closed. While opening the subsidiary registers for the next year, the outstanding balances should be carried forward giving year-wise break-up separately. These registers should be reviewed periodically so as to verify that old balances are not allowed to continue without full justification.

Balance Sheet

4.21 Under Section 71 of the Act, the annual accounts (including the Balance Sheet) are required to be prepared. The preparation of a balance sheet presupposes the preparation of Income and Expenditure Account to ascertain (i) whether the current income are sufficient to meet current expenses and (ii) what the financial position of the University is at the end of the year. In preparing the Income and Expenditure Account no item of capital nature should be included in the Income and Expenditure Account but all revenue items should be entered therein. Under mercantile system of accounting it becomes relevant to exclude all items of expenses and incomes relating to past and future years and to include the whole of the incomes and expenses in relation to the year of account even if some amounts are outstanding. But since the University accounts are maintained purely on cash basis, only (and all) such incomes as have been actually received and only (and all) such expenses as have actually been paid in cash will be included in the Income and Expenditure Account. None-the-less, to give a true and fair picture of the revenue surplus/deficit the following action should be taken in respect of items involving *substantial* amounts ; namely,

(i) income of previous periods and that received in advance in respect of examination fees, tuition fees, Govt. grants and similar items should be excluded ;

(ii) expenditure of previous periods or for subsequent period in respect of examiners' remuneration and examination expenses, salaries, taxes, etc. should be excluded.

(iii) accrued but unrealised income such as tuition fees, government grants, etc. should be provided for and

(iv) outstanding expenses like examiners' remuneration etc. due but not paid should likewise be provided for.

4.22 In the absense of a regular Trial Balance, the Balance Sheet should be prepared only by taking each item in the previous year's Balance Sheet and adjusting it from cash paid or received on Capital Account (i.e. additions or deductions because of cash transactions) and for loss or depreciation. Outstanding expenses and incomes received in advance as also expenses prepaid and outstanding income must also be shown in the Balance Sheet where these are substantial.

4.23 The following points should be borne in mind—

(1) Income against which services has to be rendered for a long time without further payment should be added directly to the General Fund and not credited to Income and Expenditure Account,

(2) Trusts, bequests, donations, endowments, subventions, other grants received for special purposes should be credited in a separate account and shown in the Balance Sheet as liability. Income derived from such amount should be added to it and expenses incurred for specific purposes should be deducted from it. Such items will not appear in Income and Expenditure Account.

4.24 The format of Income and Expenditure Account and the Balance Sheet approved by the Joint Board of Vice-Chancellors in their meeting dated 17th April, 1976 is given in Appendix—B to this chapter.

Sub. National Systems Unit,
National Institute of Educational
Management, Ministry of Education
17-A, Shri Uchalo Marg, New Delhi-110016
DOC. No.....1936.....
Date...30.11.84.....

APPENDIX—‘ A ’

(Vide Paragraph 4.1)

STATEMENT SHOWING THE BROAD OBJECTIVES OF THE UNIVERSITY FUND AND TYPES OF TRANSACTIONS ON BOTH CREDIT AND DEBIT SIDES OF THE FUND.

University Fund.	Broad Objectives.
1	2
1. General Fund (including Grants Fund) & Centenary Endowment Fund)	This is the main fund of the University to which all unearmarked income of the University including tuition and examination fees, all contributions and grants received from the State and Central Govt. as also the University Grants Commission and all sums borrowed from the Development Finance Corporation and the banks with the permission of the State Government is credited and from which expenditure on administration, conduct of examination and maintenance of Departments as also Post-graduate Instruction and Research is incurred.
2. Trust & Endowment Fund.	For award of Scholarships, Prizes, Lectureships etc. to the awardees for the outstanding performance at the University Examinations, so as to provide them a sort of encouragement and financial help, subject to the terms and conditions prescribed by the respective endowments, as also for maintenance of chairs of teaching posts.
3. Depreciation & Obsolescence of Buildings & Machinery Fund Govt. Grant.	Establishment of a fund for meeting the expenditure on replacements of machinery, apparatus, instruments and other equipments, buildings etc. out of the grant paid by the State Govt.
4. Depreciation & Obsolescence of Buildings & Machinery Fund—University Contribution.	For meeting the expenditure on replacements of plant and machinery, buildings etc., out of the contribution made by the University from its General Fund.
5. Vice-Chancellor's Fund.	To give financial assistance to needy students, teachers and administrative staff of the University, its constituent colleges and institutions, and to make contributions towards public relief and welfare as well as the promotion of art, culture and scholarship.

University Fund	Broad Objectives.
1	2
6. Sports & Cultural Activities Fund.	Creation of the fund for encouragement of Sports and Cultural Activities among the students community.
7. Miscellaneous Funds.	Creation of fund for crediting contribution/ grants made by different bodies for sponsoring various schemes of research and Grants from the Government and other bodies for Scholarships and Fellowships, holding Summer Institutes, Symposia as also for various cultural exchange programmes and other schemes of miscellaneous nature.

APPENDIX—' B '

(See Rule 4.24)

UNIVERSITY OF BOMBAY

Balance Sheet as on 31-3-197

Schedules Amount	Schedules Amount
<i>Funds and Liabilities</i>	<i>Property and Assets</i>
<i>University Fund :</i>	<i>Land and Buildings</i>
<i>Accumulated Fund</i>	As per last Balance sheet
As per Last Balance sheet	Additions during the year
Additions during the year	<i>Less : Depreciation</i>
	<i>Plant and Machinery</i>
	As per last Balance sheet
<i>Contingency Fund</i>	Additions during the year
	<i>Less : Depreciation</i>
	<i>Equipment, Furniture and Deadstock</i>
<i>Unexpended Balances of grants</i>	As per last Balance sheet
	Additions during the year
	<i>Less : Depreciation</i>
<i>Current Liabilities</i>	<i>Library Books</i>
Fees received in advance	As per last Balance sheet
Sundry Creditors	Additions during the year
Deposits	<i>Less : Depreciation</i>
	<i>Vehicles</i>
<i>Income and Expenditure Account</i>	As per last Balance sheet
As per last Balance sheet	Additions during the year
Additions during the year	<i>Less : Depreciation</i>

Balance Sheet as on 31-3-197—*Concl'd.*

Schedules Amount	Schedules Amount
<i>B/F</i>	<i>B/F</i>

Investments

Current Assets

- Stock on hand
- Sundry Debtors
- Publications
- Advances

Cash and Bank Balances

- Cash on hand
- Bank balances

Funds for Special Purposes

- Endowment/Trust Fund
- Depreciation Funds
 - State Govt. Grants
 - University Contributions
- Vice-Chancellor's Fund
- Provident Fund
- Sports and Cultural Activities Fund
- Miscellaneous Funds

Assets held for Special Funds

- Endowment/Trust Fund
- Depreciation Funds
 - State Govt. Grants
 - University Contributions
- Vice-Chancellor's Fund
- Provident Fund
- Sports and Cultural Activities Fund
- Miscellaneous Funds

UNIVERSITY OF BOMBAY

University General Fund*

Income and Expenditure Account for the year 197 -197 , ending 31st March, 197 .

<i>Expenditure</i>	Schedules Amount	<i>Income</i>	Schedules Amount
I Expenditure on University Departments and/or Institutions.		I Income from University Departments and/or Institutions	
II Administration/ Establishment		II Income from Fees Examination Fees Tuition Fees Other Fees	
III Examination Charges		III Grants Block Maintenance Grant Addl. Maintenance Grants D.A. Grants HRA & CLA Grants Other Grants	
IV Maintenance and Repairs		IV Interest	
V Contribution to Employees' Provident Fund		V Other Receipts	
VI Contribution to Depreciation Fund			
VII Miscellaneous			
	_____		_____
	_____		_____

* Separate income and expenditure accounts are to be prepared for the following funds (on cash basis) :

1. Trust and Endowment Accounts.
2. Depreciation Funds—Govt. Grant and University Contribution.
3. Vice-Chancellor's Fund.
4. Provident Fund.
5. Sports and Cultural Activities Fund.
6. Miscellaneous Funds.

CHAPTER 5

FINANCIAL CONTROL AND REPORT

5.1 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 expenditure as compared with the budget provision sanctioned by the Senate and the funds provided by the concerned financing bodies.

5.2 For facilitating control, the balances of the University relating to the General Fund, Grants Fund, Trust Fund and other schemes, etc., are kept in separate bank accounts.

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

5.4 Investments in respect of each of the funds shall be watched through a Register of Investments which shall show the particulars of the investments, their face value, market value, date of investment, purchase price subsequent realization, reference to the ledger folio, etc. The Investment Register shall be submitted to the Accountant every month after it is completed in all aspects. Discrepancies, if any, between the cash book/ledger and the details appearing in the Investment Register shall be pursued promptly and set right.

5.5 The Co-ordination Unit of the Accounts Section shall submit on the 15th of every month a report showing (i) the balances of the various funds held in cash as certified by the Banks and the investments, and (ii) the balances as per the books of accounts reconciled with the bank figures to end of the previous month. That Unit shall also submit a report (in Form 12) showing the various grants-in-aid due to the University, their actual receipts during the year and balance receivable. 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.

5.6 Keeping a constant watch over the progress of expenditure is an important step towards financial and budgetary control. To enable the Heads of Departments and the concerned Administrative Units to discharge these duties, Accounts Section shall furnish them with a statement showing the expenditure under the respective budget heads to end of each quarter or at such shorter intervals as may be fixed in individual cases. The Departments or the Admini-

strative Units shall reconcile the figures of expenditure appearing in these statements with their books and take prompt action to reconcile the discrepancies. The Departmental Heads or the Administrative Units concerned 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 reappropriate the funds from the available savings within the concerned budget head.

5.7 The accounts of the University are closed on 31st March every year and most of the payments relating to the examinations conducted in the months of March onwards are paid from April to July of the following year. Thus, the receipts on account of examination fees stand included in the earlier year's accounts whereas the major part of expenditure is incurred in the following year. The balances as on 31st March though apparently large may not actually be sufficient to meet the commitments for the ensuing months.

5.8 A critical review of the actual expenditure with reference to the total budget provision and the availability of cash for future expenditure shall be placed before the Finance Committee immediately after the close of the accounts for each quarter. This review shall highlight important features regarding the flow of expenditure, and give possible suggestions, where necessary, for the consideration of the Committee.

CHAPTER 6

INVESTMENTS

6.1 All surplus balances of the various funds, which are available for investment for a short period are invested in call and short-term deposits with the approved banks. On the other hand, 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, are invested on a long-term basis, in Government Securities, and other approved investments.

6.2 At the end of each week, or such other intervals as may be prescribed, the balances standing to the credit of the different bank accounts shall be called for by the Cashier and the information received by him shall be passed on to the Deputy Accountants of the respective units in charge of the maintenance of books of accounts. The Deputy Accountants 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 commitments, in the fund.

6.3 No donation/endowment/bequest shall be accepted save with the permission of the Executive Council. In case, the amount is received in anticipation of the acceptance by the Executive Council, the same shall be provisionally credited to the Endowment (Suspense) Account, in the first instance and transferred to the Endowment Account only after it is finally accepted by the Executive Council. Pending acceptance by the Executive Council, the amount shall be invested in short-term deposits/call deposits, with the permission of the Vice-Chancellor. In submitting the proposal to the Vice-Chancellor, the fact that the donation/endowment is not finally approved by the Executive Council, shall be invariably stated. As soon as donation/endowment is accepted by the Executive Council, a suitable proposal for transferring the amount held in short-term/call deposits, shall be placed before the Vice-Chancellor.

6.4 In all cases, the details of the sums received for the endowment, etc. shall be communicated to the Scholarships and Endowments Unit.

Call/Short-Term Deposits

6.5 All proposals regarding investments in call/short-term deposits should be placed before the Vice-Chancellor. The Vice-Chancellor is authorized by the Investment Committee to accept such proposals provided the funds are kept with any of the banks approved by the Investment Committee and are within the maximum limit laid down by it, for each bank, for the purpose from time to time.

6.6 As soon as the proposal for investment is accepted, a cheque for the amount shall be drawn from the concerned fund and sent to the concerned bank, with a suitable covering letter. A copy of the letter addressed to the bank shall also be endorsed to the unit maintaining the books of accounts of that fund. Similarly copies of letters shall also be endorsed to it, whenever the deposits are either renewed or realized. The Accounting Unit concerned shall communicate to the Investment Unit, the date on which the debit or credit, as the case may be, is given by the bank and the folio of the cash book on which the transaction is recorded. In case the credit is not received within a reasonable time, the fact should be immediately brought to the notice of the Investment Unit.

6.7 The Investment Unit shall maintain an Investment Register that will show the various day-to-day transactions of purchase and sale of investments (in Form 13) investments in short-term/fixed deposits and securities being shown in separate columns. In case the donation is received in the form of securities, the same shall be booked at the market price prevailing on the date of their receipt by the office. The ledger for short term/fixed deposits (in Form 14) and securities (in Form 15) however, shall be maintained separately.

6.8 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 relevant 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 payslip for the amount is received in this office. In all cases, the cash book folios should be noted in the Register.

Government Securities, Debentures, etc.

6.9 In the case of Investments in Government and other securities, 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 means of a circular.

6.10 All investments shall be made after inviting tenders from the panel of brokers approved by the Investment Committee, for the purpose. After the tenders are received, a synopsis thereof shall be prepared and submitted to the Vice-Chancellor, with appropriate recommendations in the matter. Ordinarily, the lowest tender, in the case of purchase and the highest one, in the case of sale, shall be recommended for being accepted unless there are any specific reasons for not doing so, which should be recorded in writing, when the next higher or the next lower, as the case may be shall be recommended for acceptance.

6.11 As soon as the tender is accepted by the Vice-Chancellor, the bank concerned shall be advised to take delivery from or to give delivery to the

broker and to debit or credit the account with the cost or the sale proceeds thereof, as the case may be. A copy of the letter addressed to the bank shall be endorsed to the broker and the unit maintaining the books of accounts of the fund. The Accounting Unit concerned shall communicate to the Investment Unit, the date on which the account is debited or credited by the bank and the number of the cash book folio on which the transaction is recorded. In case, the proceeds are not credited by the bank within a reasonable time, say one month, the fact shall be brought to the notice of the Investment Unit.

6.12 The Investment Unit shall also maintain a subsidiary register to be called 'Register of Realization and Renewals of Investment' to ensure timely action in the case of every short term/fixed deposit and security matured for realization. The ledger of fixed/short term deposits and securities shall be maintained separately (Forms 16 and 17).

6.13 It shall be the duty of the Investment Unit to ensure that for every investment made, a safe custody receipt is received in time and that the same is preserved securely after it is recorded in the relevant register. Similarly, in the case of sale of investments, it shall also ensure that the sale proceeds are duly credited by the bank. In all cases, the cash book folio shall be invariably noted in the Register.

Interest

6.14 Each Unit incharge of books of accounts shall maintain a subsidiary Interest Watch Register (in Form 18). Investments pertaining to the fund maintained by it, shall be noted therein for watching the receipt of interest. As soon as interest is credited by the bank, the necessary entries shall be recorded therein. In case, no credit is received for the interest due, the attention of the bank shall be invited to it, under intimation to the Investment Unit. At the end of each quarter, each unit shall communicate to the Investment Unit the full details of all the interest credits in the prescribed proforma.

6.15 The Investment Unit shall maintain a consolidated interest register as shown in Form 19. At the end of each quarter, the Deputy Accountant shall record a certificate in the register to the effect that the interest due on all the securities/short-term deposits is duly credited and submit the same to the Accountant for his signature. The Accountant will test check a few entries and apply such other counter checks as may be deemed necessary by him before putting his signature.

Reconciliation with Ledger

6.16 The entries in the short-term deposit register/Investment Register should be recorded, as soon as the transactions take place.

6.17 The Assistant Accountant/Deputy Accountant shall review the deposit/investment registers from time to time. At the end of each month, the balances in the short-term Deposit/Investment Register will be reconciled with those appearing in the respective ledgers of the different funds. The Deposit/Investment Register shall be submitted to the Accountant on the 20th of each month together with the reconciliation statement and a report indicating the details of investments in respect of which (a) the safe-custody/deposit receipts or (b) the sale proceeds or (c) the interest due, were outstanding to be received/credited, as at the end of each month and the follow up measures taken by him in the matter. Similar reconciliation shall also be made in respect of Investments and submitted to the Accountant every quarter along with the report on the same lines as those stated above. The Accountant shall verify all the entries and put his initials in token of their verification. He shall also ensure that cash book folios have been noted in all cases.

6.18 So long as the General Fund accounts are maintained on the basis of receipts and payments, the Units in charge of the General Fund shall at the end of each year, record in the non-revenue register (a) the opening balance at the commencement of the year, (b) the debits and credits received during the year, and (c) the net balance as at the close of the year. This would enable the Investment Unit to reconcile the balances with those shown in the ledgers pertaining to the different funds.

Final Accounts

6.19 At the close of each financial year, the State Bank of India, with whom all the securities are kept for safe custody, should be requested to furnish a statement showing the full details of the various securities held by it, as on that date and the same should be reconciled with the securities appearing in the Investment Ledger as also in the final accounts pertaining to the different funds.

6.20 Similarly, a statement showing the fund-wise position of the call and fixed deposits held by the University as on that date should be prepared and submitted to the Executive Council Auditors for being verified with reference to the actual receipts on hand. The position of the fixed deposits as revealed by the statement should also be reconciled with that shown by the Fixed Deposit Ledger as also by the final accounts, pertaining to the different funds. The Accountant shall verify all the entries and put his initials in token of his having done so.

CHAPTER 7

GRANTS

7.1 The grants-in-aid are one of the major sources of receipt of the University. The grants are usually received from the State Government, the University Grants Commission, the Government of India as also occasionally from outside agencies.

7.2 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 like printing, stationery and postage, advertisement and travelling, etc. on a particular scheme, whereas non-recurring grants are received generally for expenditure on construction or acquisition of assets like buildings, books and equipments. The details of construction or acquisition of assets like buildings, books and equipment. The details

I. State Government Grants

(a) Block Maintenance Grant

7.3 The State Government gives every year Maintenance grant to the University on certain agreed basis for the purpose of meeting expenditure on pay and allowances, etc., of the existing establishment.

(b) Grant on account of payment of Dearness Allowance, H.R.A. and C.L.A. to the University Staff

7.4 The State Government has also been giving grant from the year 1966-67, so as to enable the University to meet its additional expenditure on account of payment of dearness allowance to its administrative and teaching staff. The grant is based on the preceding year's actual expenditure and is paid at the rate of 80% of the expenditure on account of payment of dearness allowance to the teaching staff and at increased rate of dearness allowance to the administrative staff from the year 1966-67. The grant on account of payment of H.R.A. & C.L.A. is based on estimated expenditure and is adjustable with reference to the actuals.

7.5 In order to claim this grant in time the concerned departments shall prepare statements of the amounts due to be claimed every year as soon as the accounts for the year are closed and forward them to the Development Accounts Unit for claiming the amount from the State Government.

(c) Grant for Depreciation of buildings, plant and machinery

7.6 In the year 1955-56, the State Government decided to pay a depreciation grant at one per cent of the capital expenditure on buildings constructed since

1949. The State Government also decided to pay a grant towards establishment of a depreciation fund for replacements of machinery, apparatus, instruments and other equipment (other than wooden and metal furniture) purchased from 1949-50 at the rate of five per cent of the depreciated cost as under:—

1. In the case of machinery, for items costing Rs. 500/- or more each.
2. In the case of apparatus, instruments and equipment other than wooden and metal furniture, for items costing Rs. 250/- or more each.

7.7 From the year 1958-59 it was decided that the expenditure on buildings and purchase of machinery, equipment, etc., out of the funds sanctioned to them for their plan schemes be also held admissible.

7.8 The orders issued by the State Government regarding the expenditure to be met out of the Depreciation Grants are given in Annexure I to this chapter.

7.9 At the end of each financial year the Directors/Heads of the University Departments shall furnish the information regarding expenditure incurred on buildings, plant and machinery to the Development Accounts Unit in the prescribed proforma (*Vide* Annexure II to this chapter). The Development Accounts Unit shall compile the information and submit the claim to the Government in a consolidated form. It shall arrange to transfer the amount to the concerned fund when received.

(d) Additional Maintenance Grant

7.10 In respect of the plan schemes for which the University Grants Commission has ceased to give assistance after the expiry of the plan period, the State Government gives grant at the rate of 1 per cent increase over the actual expenditure on the Scheme in the last year of the plan period. Once the account of the grant is stabilized no statements are required to be furnished to the Government every year, but the grant is paid by the Government on the basis of the grant paid during the previous year. The Development Accounts Unit shall watch the recovery of the amount of the grant and transfer the amount to the concerned account/fund when received.

(e) Grant for Revision of Salary Scale of University Teachers

7.11 The Government of Maharashtra has accepted the Government of India Scheme for improvement of salary scales of University teachers during the Fourth Plan period. According to this scheme the additional expenditure on account of the revision of the scales of pay of University teachers will be shared during the Fourth Five Year Plan period between the Government of India and the State Government in the ratio of 80:20. The Additional Director of Education administers the scheme. At the end of the financial year the Directors/Heads of the University Departments shall furnish statements showing the additional expenditure incurred on revision of salary scales of University teachers in the departments to the Development Accounts Unit in the prescribed

proforma. The Development Accounts Unit shall arrange to get the statements pre-audited by the Senior Auditor, Office of the Director of Education and obtain the amount of the grant by submitting a consolidated claim for all the departments. It shall arrange to transfer the amount to the concerned account/fund when received.

II. Government of India Grants

7.12 In addition to the State Government Grants referred to above, the University receives grants from the Government of India for certain schemes.

(a) Grant-in-aid on account of Government of India Scheme of Expansion of Technology Department : (A.I.C.T.E.)

7.13 A block annual recurring grant of rupees one lakh has been fixed for this purpose by the Government of India, on the recommendations of the All India Council for Technical Education. The grant of rupees one lakh was based on the recurring expenditure per student calculated on certain basis under conditions existing in 1950. The amount of the grant is released by the Government of India, Ministry of Education and Youth Services, New Delhi, in four equal instalments.

7.14 The Department of Chemical Technology shall send the statements of actual expenditure to the Development Accounts Unit, soon after the financial year is closed. The said unit shall arrange to get the statements audited, submit the claim and transfer the amount when received to the concerned fund.

(b) Grant for Section of Dye-stuff Technology

7.15 From the year 1964-65, the amount of the grant has been stabilized at Rs. 50,000/- p.a. and is being paid by the Government of India, Ministry of Education and Youth Services, New Delhi, in four equal instalments.

7.16 The Department of Chemical Technology shall forward the statement of accounts, in the prescribed proforma soon after the financial year is closed, to the Development Accounts Unit, which will get the statement audited and furnish the claim to the Government and transfer the amount to the concerned fund when received.

III. Grants from the University Grants Commission

7.17 Based on the recommendations of the Visiting Committee appointed for the purpose and the financial resources available for the plan period, the U.G.C. sanctions grants to the University during each of the plan periods. The grants mostly relate to implementations of schemes of recurring and non-recurring nature for the purpose of the creation of new posts under the new departments

or for expansion of the existing departments and purchase of books, equipment etc. or for the construction of buildings. The grants are sanctioned on certain conditions to be complied with by the University. Some of the important conditions are as follows:

(a) Progress Report

7.18 The University Grants Commission 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. While asking for release of the funds a progress report in the prescribed proforma (*Vide* Annexure III to this chapter) is required to be sent to the Commission at the end of each half year i.e. ending September and March. Such reports shall be sent by the Directors/Heads of the University Departments to the Development Accounts Unit, for onward transmission to the Commission. Before, however, doing so they will ensure that the figures in the report are in agreement with those in the ledger maintained in that unit. They shall also ensure that the grants are utilised for the purpose for which they are sanctioned according to terms and conditions, if any.

7.19 The Development Accounts Unit shall maintain a Demand Register for watching the receipt of grants due from the U.G.C., State Govt. and other bodies, in the form A, B and C, respectively. The Unit will also maintain a Register for watching grants in Form 20.

7.20 At the end of every month, the Development Accounts Unit shall submit a report to the Co-ordination Unit showing the details of the grant due to be received and credited to the General Fund as on that date, in respect of the expenditure incurred in the said Fund as also the advances, if any, refundable to the General Fund.

7.21 The Unit shall also submit a report showing the various grants in aid due to the University in respect of the expenditure incurred in the Grants Fund, their actual receipt, and the balance receivable. The said 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) Utilization Certificate

7.22 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 was sanctioned, and that the University and/or the State Government has contributed from its own funds its share of expendi-

ture where required, is required to be furnished to the Commission as soon as possible, at the end of each financial year. In this connection, it is relevant take note of the following procedural guide-lines issued by the Commission vide its letter No. F. 5-39/69 (U.G.C.), dated 24th October, 1970.

“ 1. As soon as the accounts of the year are closed a statement showing utilisation of grant received from the U.G.C. in the proforma enclosed duly verified by the Registrar/Principal of the University/College may be sent to the Commission separately for each grant. This statement need not wait until the audited figures are available and need not bear the usual audit certificates by the Statutory Auditors of the Institution. If in respect of any grant the expenditure has been fully incurred even before the close of the annual accounts, such statements may be sent to the U.G.C. as soon as possible thereafter. The same proforma with such changes as may be necessary, may be used by the Colleges also.

2. As soon as the year's accounts are closed and audit completed, a final audited statement showing utilisation of grants received from the U.G.C. in the same proforma duly certified by the Statutory Auditors as prescribed in this office letter dated 30-12-1966, may be sent to the Commission.

3. In respect of schemes where separate proforma/periodical reports etc., have been separately prescribed the statement prescribed in this letter would be in addition to these”.

(c) Maintenance of the assets created out of the U.G.C. Grants

7.23 One of the conditions of the U.G.C. relating to its grants is that the assets acquired wholly or substantially out of the grant shall not be disposed off, encumbered or utilized without prior sanction of the U.G.C. for purposes other than those for which grant was given and should at any time, the grantee cease to function, such assets shall revert to the U.G.C. The University is, therefore, required to maintain a register of such assets as required in the Commission's letter No. F 33-82/61 (CU-P) dated 26th July, 1963. The Registers in the prescribed proforma (Form No. 21) shall be made available to the departments by the concerned unit of the Registrar's Office. The Directors/ Heads of the Departments shall maintain the said Register up-to-date and shall furnish the following certificate to the Registrar's Office every year before 15th of April.

CERTIFICATE

1. *Certificate re: Physical verification:*

“Certified that all the assets/articles that were purchased out of the different grants sanctioned by the University Grants Commission during year—, have been physically verified and that the same were found to be in order.”

2. *Certificate re: 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 University Grants Commission are being maintained in the prescribed form and are being kept up-to-date ”.

7.24 The general conditions of grants sanctioned by the University Grants Commission are given in Annexure IV to this chapter.

Unassigned Grants

7.25 The University Grants Commission also gives an unassigned grant. The following items continue to be covered under the scheme of Unassigned grant that will be implemented by the universities.

1. Travel grant to teachers in Universities for attending International Conferences abroad.
2. Travel grant to teachers/research scholars/Technicians for visiting centres of research or to attend academic conferences/seminars/short-term training courses within India.
3. Exchange of teachers.
4. Extension work by university teachers.
5. Assistance for buying time of the computer.
6. Preparation and development of teaching materials and aids.

The University may incur expenditure on the above items as usual without seeking prior concurrence of the Commission except when otherwise indicated from the unassigned grant allocated in accordance with the priority which the university may assigned to them and on a sharing basis as indicated against each item and subject to the general conditions indicated in Annexure V to this chapter.

ANNEXURE—I

(Vide Paragraph 7.8)

(1) The University should maintain a separate account of the Building Depreciation Fund which should be submitted to the Senate along with the annual budget estimates and it should be subject to audit as in the case of other University expenditure. The Fund shall *not* be utilised either in whole or in part for general purposes and should be used only for heavy special repairs or reconditioning of buildings.

(Paragraph 3 of G.R., E.D., No. USG. 1155-U, dated 21st February 1956).

(2) The grants to the University towards establishment of a Depreciation Fund for replacement of machinery, apparatus, instruments and other equipment (other than wooden or metal furniture) will be subject to the condition that the accounts of this Depreciation Fund should be maintained and no amount should be withdrawn therefrom either in whole or in part for purposes other than the replacement of machinery, apparatus, instruments, etc. The accounts of this Fund will be subject to Govt. audit as in the case of other University expenditure.

(Paragraph 1 of Education Department letter No. USG 1156/U, dated 21st February, 1956).

(3) The provisions referred to above were amended by Govt. under their resolution, E & Y.S.D. No. USG. 1173/110803/VI, dated 25th November, 1975 as under:—

(i) Apart from the purposes for which the Depreciation Fund are meant, the Universities can withdraw the amount equal to 15% of the of the accumulated balance only at one time in case of emergent needs.

(ii) Proposal complete in all respects justifying the need for such withdrawal supported by detailed statistical information in the form to be prescribed by the Director of Education should be submitted to the Govt. through the Director of Education (Higher Education), Maharashtra State, Poona after such a proposal is approved by the concerned University body/bodies.

(iii) No amount should be withdrawn without prior approval of Government in the Education Department.

(iv) The withdrawal (utilisation) from the Depreciation Fund should be allowed only once in three years or till the University recoups the the amount withdrawn earlier from its own fund whichever is later.

(v) The amount can be withdrawn from the Depreciation Fund for the reasons such as construction of buildings, purchase of new machinery,

apparatus, instruments, required for the academic improvement of the University with prior approval of Government.

(vi) A detailed report is submitted by the University to the authorised Auditors for their scrutiny, as in the case of other University expenditure.

(vii) While submitting the proposal to the Department for approval, the University should submit full details of articles such as make, cost, from whom to be purchased and when to be purchased.

(viii) As regards the Building Depreciation Fund, the University should submit a detailed proposal with plans and estimates duly approved and also supporting resolutions of the authorised body of the University for undertaking the construction of building from out of the Depreciation Fund.

(ix) That the withdrawal from the Depreciation Fund is allowed only to enable the Universities to utilise a part only in case of emergent needs.

(x) The University should communicate yearwise accumulation in the Depreciation Fund while submitting the proposal for withdrawal of the amount from it.

The following form is to be adopted while making an application for the withdrawal of amount from the Depreciation Fund, *vide* letter No. DSU. 1373/18840-A, dated 7th January, 1976, from the Director of Education, Maharashtra State, Poona.

Application form for withdrawal of amount from the depreciation fund.

1. Name of the University.
2. Year in which the depreciation fund has been built up.
3. Total amount in the depreciation fund (separate figures for depreciation fund of the buildings and furniture and equipment and yearwise accumulation of the depreciation fund to be furnished).
4. Whether any advance was drawn previously from the depreciation fund? If so, for what purpose and the amount along with the year in which the same has been drawn .
5. The authority under which the amount was drawn.
6. Amount of advance now requested to be drawn.
7. Purpose for which the amount is to be drawn.
8. Whether any additional grants have been received by the University for the purpose for which the amount of purpose for which the amount of depreciation fund is to be drawn.

9. Instalment in which the depreciation fund is to be recouped.
10. Whether the University authorities have approved the proposal of withdrawal of the fund (copy of the Resolution to be attached).
11. Details of articles such as make, cost, from whom to be purchased and when to be purchased (so far as furniture, equipment is concerned).

As regards the buildings, detailed proposals with plans and estimates duly approved and also supporting resolution of the authorised body of the university, for undertaking the construction of the building from out of the depreciation fund be supplied.

Place

University Registrar

Date

_____ *University.*

ANNEXURE II

(See Rule 7.9)

UNIVERSITY OF BOMBAY

(Information re : expenditure incurred on buildings, plant and machinery for claiming Depreciation grant from the State Govt.)

Department of..... Year.....

(A) Expenditure incurred from University Funds :

Amount
Rs. P.

(1) On Buildings:

Particulars

- (i) From 1949-50 to 19 -7 (ending 31-3-197)
(ii) During 197 -7 (ending 31-3-197)

Total

(2) On Plant, Machinery, Equipment etc.

Particulars

- (i) From 1949-50 to 19 -7 (ending 31-3-197)
(ii) During 197 -7 (ending 31-3-197)

Total

(B) Expenditure incurred from out of the funds sanctioned by U.G.C., Central Government and State Government and for Plan schemes :

(1) On Buildings:

Particulars

- (i) From 1958-59 to 19 -7 (ending 31-3-197)
(ii) During 197 -7 (ending 31-3-197)

Total

(2) On Plant, Machinery, Equipment etc:

Particulars

- (i) From 1958-59 to 19 -7 (ending 31-3-197)
(ii) During 197 -7 (ending 31-3-197)

Total

(Rubber-stamp of the Department)

Signature of the Director/Head

ANNEXURE III

(Referred to in Paragraph 7.18)

UNIVERSITY OF BOMBAY

(Progress Report of Expenditure to be furnished to the University Grants Commission)
Account Code No.

**PROGRESS REPORT OF EXPENDITURE FOR THE HALF YEAR ENDING _____ IN
RESPECT OF _____**

- (1) Scheme
- (2) Name of the Department
(U.G.C's approval No. & Date)
- (3) Total grant received from U.G.C.
(Year-wise) (N.B: Grants fully accounted
for need not be mentioned):—

<i>U.G.C. Sanction No. and date</i>	<i>Year</i>	<i>Amount Total Amount</i>
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- (4) Matching share by the University/State Govt. or
Amount paid by the University during the last three
years for the purchase of Books and Journals on
Scientific and Technical Subjects/in Humanities and
Social Sciences:—
- (5) Total Grants available:
 - (i) Grant from Commission
 - (ii) Matching share of University/State Govt.
 - (iii) Total
- (6) Net unspent balance in hands of the University on the
1st day of the half year under report:—
 - (i) Commission's share
 - (ii) University/State Govt's share
 - (iii) Total
- (7) Expenditure incurred (Amount actually paid out)
during the half year under report:—
 - (i) Commission's share
 - (ii) University/State Govt's share
 - (iii) Total
- (8) Progressive total of grant spent upto the end of the
half year:
 - (i) Commission's share
 - (ii) University/State Govt's share
 - (iii) Grand Total
- 9) Not unspent balance in hands of the University on the
last day of the half-year ended _____
- (10) Description of the steps taken in implementation of
the scheme for which grants have been paid and the
progress achieved.
- (11) Estimated expenditure during the next half year.

N.B.—A brief readable report should be submitted in quadruplicate in separate sheets to the Commission as soon as the grant is fully utilised indicating the impact of the grant on the development of post-graduate training and research activities of the Department concerned. The report should indicate the increase in admission, if any, the increased facilities for training or research as a result of the grant under reference and the last of papers published, if any.

ANNEXURE IV

(Vide Paragraph 7.24)

Conditions of grants sanctioned by the University Grants Commission**I. General**

1. The University and/or the State Government will contribute their share on the approved basis as indicated in the sanction letter.

2. The grants sanctioned with the University's matching share, if any, should be utilised for the purpose for which these are sanctioned.

3. The amounts paid should be spent as far as possible during the financial year in which payment has been made. The instalments of Non-recurring grant released are generally to be utilised within a period of six months from the date of sanction, and any unutilised amount *will be refunded to the Commission*.

4. The grants sanctioned will ordinarily be paid in such instalment as may be needed for meeting expenditure likely to be incurred during a period of three to six months. A progress report should be sent while asking for release of funds.

5. A report on the progress of expenditure and the implementation of the scheme should be sent to the Commission in the prescribed form at the end of each half year, i.e. ending September and March.

6. 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 utilised for the purpose for which it was sanctioned and that the University and/or the State Government has contributed from its own funds where required, its share of expenditure, should be supplied to the Commission as soon as possible at the end of each financial year.

7. If the University is unable to implement the approved scheme sanctioned within a year of its sanction either with regard to construction of buildings or *appointment of staff, the sanction should be considered as lapsed. Fresh consideration of the proposal would be necessary if it is to be taken up again.*

8. The assets acquired wholly or substantially out of the University Grants Commission grant shall not be disposed of, encumbered or utilized without prior sanction of the U.G.C. for purposes other than those for which grant was given and should at any time the grantee cease to function, such assets shall revert to the University Grants Commission. The University should also maintain a register of such assets as required in Commission's letter No. F. 33-82/61 (CUP), dated 26th July, 1963, 14th April, 1964 and 23rd April, 1965.

9. The building for which assistance is given by the U.G.C. *shall not be named after any person without the approval of the Commission.*

10. Any change in the building plans accepted by the Commission may only be made with the concurrence of the Commission.

II. Recurring

1. The University will make provision on a *permanent basis* for the posts sanctioned by the U.G.C. as part of the Fourth Plan development programme unless otherwise specified.

2. The grant for meeting the expenditure towards appointment of the staff approved by the U.G.C. will be released in two instalments in a year. The first instalment will be released in May on receipt of the information required in prescribed statement. The second instalment will be released in October, on receipt of a statement of expenditure actually incurred during the first half of the year and the estimated expenditure during the second half of the year. This information may be supplied as per statement referred to above.

3. The following information may be supplied as soon as the appointment to a particular post approved by the U.G.C. is made by the University:—

(a) Name of the person appointed ;

(b) Academic qualifications and experience of the appointee ;

(c) Initial salary offered in the scale of the post (scale to be indicated) and allowances admissible. In cases where the University proposes to give to the staff approved by the Commission on the advice of the Selection Committee more than five increments at the time of initial appointment, concurrence of the U.G.C. should be obtained.

4. In cases where existing staff members are appointed against new posts sanctioned by the U.G.C. the University should take steps to fill in the resultant vacancies as early as possible.

III. Library Books

1. The grant for the library should be utilised for purchase of books, including text-books, reference books and journals.

2. It will be permissible to utilise a part of the Library grant, not exceeding ordinarily about 5% but in no case more than 10% for purchase of Library furniture, and appointment of additional temporary staff required for processing and cataloguing of the books purchased from the grants.

IV. Equipment

1. The equipment grant (and the University's matching share thereto) should be utilised for purchase of scientific apparatus and instruments. The grant should not normally be utilized for providing consumable articles (e.g. glassware). But in special cases upto 5% grant may be utilised for provision of

“consumable articles.” It will be permissible to utilise upto an amount not exceeding 5% of the grant for providing storage facilities.

2. The Commission will have the right to transfer to another University an apparatus of the value of Rs. 20,000/- or more—purchased from funds made available under this grant, if the same is no longer required. A separate list of such items of equipment the cost of which is/or exceeds Rs. 20,000/- may be sent to the Commission for its record.

V. Buildings

1. The University should sent the plans (in duplicate) and preliminary estimates worked out the plinth area rate basis along with the specifications to be adopted, and if there is any appreciable variation between areas approved by the Commission and the areas indicated in the plans, the University should clearly point this out.

2. On receipt of the information as in para I above, the U.G.C. will communicate, *within a month*, the acceptance or otherwise of the plans along with a copy duly authenticated.

3. On receipt of the acceptance of the plans the University may proceed with the preparation of detailed estimates which should be done on the basis of the specifications and Schedule of Rates of the P.W.D. concerned. The estimates should indicate the relevant item No. in the P.W.D. Schedule on the basis of which the estimates have been prepared. The Architect/Engineer, who prepares the estimates should certify that they are in accordance with the Schedule of Rates of the P.W.D. concerned.

4. As soon as the detailed estimates have been prepared by the University a copy should be sent to the local P.W.D. (unless an appropriate alternative arrangement has been agreed to by the U.G.C. at the time of acceptance of the plans (para 2) for certification of rates and tender abetment/premium and simultaneously a copy may be sent to the U.G.C. The University may then proceed to invite tenders.

5. It is expected that by the time the tenders are received and analysed, the necessary certificate from the P.W.D. referred to in (4) above would be available and then the University may finalise the acceptance of the tender; and in consultation with the U.G.C. if the tender to be accepted is higher than the estimates approved by the P.W.D.

If there is any unavoidable delay on the part of the P.W.D. in the issue of the certificate, the University may finalise the acceptance of the tender and undertake construction of the building under intimation to the U.G.C. without waiting for the P.W.D. certificate on the stipulation that (a) the U.G.C. grants will be based on the estimates ultimately certified by the State P.W.D. and that (b) for any excess of expenditure over that certified by the P.W.D. the University will be solely responsible. Release of funds in appropriate instalments will

be made upto 75% of the estimated cost and final adjustments will be made only after the P.W.D. Certificate signed by an officer not below the rank of Superintending Engineer, is furnished.

6. For all projects tenders will be invited on item rate basis and the following information shall be supplied to the Commission for each work:—

- (a) Value of the estimates put to tender.
- (b) Number of tenders received.
- (c) Value of the lowest tender.
- (d) Value of the tender accepted.
- (e) If the lowest tender is not accepted, the reasons for the same.

7. On receiving intimation from the University that the University is in a position to undertake the construction, the first instalment of the grant will be released. Subsequently, instalments will be released on receipt of the progress of expenditure duly certified by the Architect/Engineer.

8. The final instalment of the grant will be released on receipt of an exact statement of final cost and a completion certificate in the following form signed by the Registrar of the University.

“Certified that the work (here mention the name of the building and the locality) has been satisfactorily completed, and it is fully in accordance with the plans numbers... as accepted by the U.G.C. and found complete without any change. The site has also been found properly cleared.”

9. Audited Accounts of the work completed will be sent as soon as possible after the completion of this work. Any amount paid in excess shall be refunded to the Commission.

10. A charge not exceeding 4% of the estimates may be allowed where the Architect besides supplying the drawings and estimates also supervises the work. In case the Architect supplies only the drawing and estimates the supervision is done by the University Engineering Staff, a fee of 2% would be reasonable.

Further the expenditure on the salary of clerk of works, if appointed may not exceed 1% of the cost of civil work which will be in addition to 4% allowed for Architect's fee and supervision charges. The expenditure on work charged establishment may be met out of the provision for contingencies, which should not exceed 3%.

ANNEXURE V

(Vide Paragraph 7.25)

General conditions governing unassigned grant during Fifth Five Year Plan

1. The Universities may spend upto 60% of their unassigned grant on items 1 and 2 (as stated in paragraph 7.25).
 2. The University may give equal emphasis on items 1 and 2 above so that teachers get more opportunities for visiting Centres/places within the country. The university may in special cases spend with prior approval of the Commission upto 10% over and above 60% of the unassigned grant for items 1 and 2.
 3. The University may meet from the unassigned grant placed by the U.G.C. at its disposal 50% of the cost of International travel as also 50% of the maintenance and Registration expenses of University teachers attending/participating in the International Conferences, Seminars, etc. abroad. This will be subject to the condition that the remaining 50% of the International Travel cost and expenditure on maintenance and Registration are met by the University from its own fund/State Government. The maintenance expenses would be payable as per rules laid down by the Government of India.
 4. In case Universities are unable to utilise the total unassigned grant allocated and are able to effect some savings under this scheme in a particular year they will be considered for a higher allocation for the subsequent year by suitable adjustment from the savings so effected. 50% of the savings in a particular year could be considered for utilization during the subsequent year over and above the normal allocation of unassigned grant to a University.
5. *Items of Expenditure:* U.G.C.'s contribution to be met out of the *Unassigned grant:*
-
1. Travel grant to teachers in Universities for attending International Conferences abroad. 50% of the travel expenses (First Class rail fare in India and International air-fare by economy class) and 50% of the maintenance and registration expenses provided the other 50% of the travel expenses as also 50% of the maintenance/registration expenses of the teachers are met by the University from its own funds/State Government. The teachers participating in such Conferences, Seminars, Symposia should travel by Air-India on the sectors where it operates. Even on sectors where it does not operate, air passage should be booked through Air-India.

5. *Items of Expenditure:* U.G.C.'s contribution to be met out of the *Unassigned grant:*
-
2. Travel grant to teachers/ research scholars/ Technicians for visiting centres of research or to attend academic Conferences Seminars within India TA and DA according to University rules.
3. Exchange of teachers Visiting of teachers/experts scientists from within the country. The following guide-lines may be followed:—
 (a) Free accommodation and boarding to be provided by the host University from its own funds.
 (b) Travelling expenses of the visiting teachers/experts may be met out of the unassigned grant according to the rates prescribed by the host Institutions including air-fare where necessary with the approval of the Vice-Chancellor.
 (c) The visiting teachers/experts may be paid an honorarium upto Rs. 100/-per lecture/seminar, the exact amount to be decided by the Vice-Chancellor. A maximum of Rs. 500/- would be available for an assignment of not less than two weeks duration.
4. Extension work by University teachers. Cent per cent.
5. Computer assistance buying the time of the computer. Cent per cent assistance for buying the computer time for research work only for teachers and scholars who do not receive contingent grant from any source.
6. Preparation and development of teaching material and aids. Cent per cent.

While sending the accounts of the unassigned grant, the University may give details ; viz., name of the teacher, University Department, international conference attended, travel cost, etc. out of the amount of the unassigned grant for meeting the travel cost of University teachers. The University may also certify that 50% of the travel expenses have been met by the University/State Government from their own resources in respect of each such international travel undertaken by University teachers.

CHAPTER 8

CASH SECTION

8.1 The Cashier will be in-charge of the Cash Section and shall be responsible for the custody and accounting of all cash including cheques, demand drafts, postal orders, blank receipt books and cheque books. He shall also be responsible for all cash transactions of receipts and payments including disbursement of monthly pay and allowances of the office staff.

Receipts

The stock of all receipt books shall remain in the custody of the Cashier. He shall, with the help of the Assistant Cashier, arrange to maintain an account thereof. The account of the receipt books pertaining to the different Departments or transactions shall be recorded on the different pages of the stock register. (Form No. 1). The account shall be maintained in the manner specified in Rule 2.20.

8.2 The receipt book when issued will be rubber stamped with the signature of the Registrar/Head of the Department concerned, as the case may be. The rubber stamp of the signature shall be kept in the custody of the Cashier/Deputy Accountant under lock and key. An official receipt shall be issued for all moneys received on behalf of the University including money orders, postal orders, etc., and transfers from one fund to another by cheque. No amount shall be deposited directly into the bank without issuing a receipt for the same. In issuing the receipts, the clerk concerned shall take note of the cheque/draft/postal order etc. on the counterfoil of the receipt issued. He shall also ascertain and record the head of account to which the amount shall be credited and put his signature on the counterfoil as well as the receipt issued by him. (*Vide* paragraph 2.17 and 2.18.) In case, an amount is received by money order without any particulars, it shall be credited to suspense account in the first instance. As soon as particulars of the remittance are received, the amount shall be transferred from the suspense account to the correct head of account for doing the needful in the matter.

8.3 No advance receipt should be issued unless it is required under the rules of the State Government, Ministry and is authorised by the Cashier who shall put his initials thereon. Such receipts, if allowed to be issued, should be taken note of by the clerk concerned, in a separate register (Form 22) to be maintained by him for the purpose. The entries made in the register shall be verified by the Assistant Cashier (Receipts) during the course of his scrutiny of daily receipts. At the end of each fortnight the register shall be submitted to the Cashier who will actually verify that all the amounts for which advanced receipts were issued are duly credited on the dates mentioned against each entry.

8.4 At the end of each month, the register will be closed and submitted to the Accountant by the Cashier, after recording therein a certificate to the effect that he has verified that all the amounts shown therein were actually received and credited on the dates mentioned against them except those mentioned on the following page.

8.5 The Receiving Clerk should in no circumstances keep any amount with him, whether cash/cheques/drafts/money order/cash warrant/I.O.P., etc. at the close of the day. In case, for want of particulars or for any other valid reason, no receipt could be passed on the same day, such amount shall be separately handed over to the Assistant Cashier, at the close of the day, by entering it separately in the column specially provided for the purpose, in his daily register and a receipt obtained from the Assistant Cashier.

8.6 All money orders received during the day should be entered in a separate register (Form 23) to be maintained for the purpose. The receiving clerk will hand over the said register to the Receiving Cashier at the close of the day, along with his daily receipts. The Receiving Clerk shall ensure that receipts for all the money orders received during the day are invariably issued on the same day. In case, for want of particulars or any other valid reasons they cannot be issued on the same day, the total of all such money orders should be entered as unaccounted money in the daily collection register in the column specially provided therein for the purpose and a receipt obtained from the Asstt. Cashier.

8.7 The Receiving Clerk shall maintain a separate register in which all amounts handed over to the Assistant Cashier for which no receipts could be issued shall be entered and their disposal watched.

8.8 Every receipt should bear the head of account to which the amount is to be credited. In case, the account is not known, the same should be ascertained from the Cashier or the assistant concerned but under no circumstances should the head of account be kept blank.

8.9 All application forms received at the counter shall be entered in separate registers to be maintained for the purpose, quoting the receipt number/chalan number under which the same are received. The applications will then be delivered to the units/sections concerned and their signature obtained in the said register. Separate registers shall be maintained in respect of (a) Applications for admission to various University examinations in the form already prescribed for the purpose, (b) Registration for the P.G. studies, (c) Convocation fees etc. A similar register shall also be maintained in respect of all kinds of fees for which the application forms are not received. In either case, the candidate should be reminded and a follow up action taken. In case there is no response from the candidate within a reasonable time, the amount should be refunded. The Asstt. Cashier shall ensure that the various registers are regularly maintained by the concerned clerks.

8.10 In the case of receipts in foreign currency, the amount shall initially be credited to the Foreign suspense account. A separate pay-in-slip should invariably be used in respect of each receipt pertaining to the foreign suspense account. The concerned papers shall be sent to the Assistant Accountant in charge of Suspense and Deposit Account. He shall note down the exact amount realised against the receipt in Foreign Suspense Register. The exact amount will then be transferred to the respective funds and the balance amount disposed of according to the instructions from the respective Departments. Each counter clerk shall take note of all remittances received in foreign currencies in a separate register recording therein the name of the party, from whom received, the amount received, the amount realised and how disposed of.

Remittances of Daily Collections

8.11 All Units/Sections/Departments shall ensure that the amount collected by them is remitted to the Cash Unit on the same day on which it is collected and a receipt for the same obtained from the Cash Unit of the Registrar's Office. The remittance should be accompanied by the relevant receipt books and the Collection Register in which particulars re: receipt numbers issued, the amount collected and the budget head creditable should be recorded. In case no receipt could be issued for any amount received by them, for want of particulars, such amount be separately handed over to it, to be held in suspense, but under no circumstances should the day's collections be allowed to be kept by the clerk/head clerk concerned in the Units/Sections/Departments.

8.12 Where a separate bank account is opened to enable the Section/Department/Hostel to credit the amount immediately, the amount shall be deposited by the person concerned on the same day where possible or on the day following the day on which it is collected and the receipt books together with the paying in slips/chalans and the register sent to the Cashier once every week.

Checking of Daily Collections

8.13 When the amount is received by the Asstt. Cashier (Receipts) along with the receipt books and the Daily Collection Registers, it shall be the duty of the Assistant Cashier (Receipts) to check the receipts issued during the day and ensure that the total collection remitted is in agreement with the total no. of receipts issued by the concerned Department/Section/Unit from the different receipt books in its charge. He shall put his initials on the last receipt issued from each receipt book in token of his having checked the same. In case where the amount is directly deposited in the bank by the Department or through chalans, the receipt books shall be verified with reference to the pay-in-slips/chalans tendered by the Department. In case of discrepancy or omission to deposit the amount regularly, the attention of the Department/Section/Unit concerned should be drawn immediately and its explanation called for. The matter should also be reported to the Cashier.

8.14 When the daily collections are checked and head of account to which it is credited is verified, the Asstt. Cashier (Receipts) will put his signature in the Daily Collection Register in token of his having received the total amount and also issue a receipt for the amount received, the number of such receipt being noted in the relevant daily collection register. Separate receipt books will be used for such Departmental/Sectional remittances. The details of the collections so received will also be entered at the end of each day under the respective heads of account in the Main Cash Receipt Register (Form 24) to be maintained by the Asstt. Cashier (Receipts) showing the total collections made and total amount deposited into the bank.

8.15 At the end of the day, receipts under the various funds as well as those appearing in the subsidiary registers of daily remittances made by different Departments/Sections/Units of the Registrar's Office to the Accounts Section shall be noted in the Total Collection Register (Form 25).

8.16 The Asstt. Cashier (Receipts) shall call for all such receipt books as are issued by him but are not tendered by the section concerned for over a period of one month and ensure that all the receipts issued from the book are accounted for. He may also have a periodical surprise check over the receipts issued to the different Sections/Units.

8.17 The Cashier shall ensure that all collections made on the previous day are deposited into the bank on the following day and no amount is utilised therefrom, for the day-to-day expenditure. A note of the banks' acknowledgement shall be taken in the remarks column of the Main Cash Receipts Register under the signature of the Cashier. The Main Cash Receipts Register shall be written by the Assistant Cashier. The Cashier shall ensure that it is written up every day. The Cashier shall also verify under his signature that the entire collections are banked on the following day. The Cashier shall check the pay-in-slips and ensure that the amount is correctly credited to the respective funds. The said register will be totalled at the end of each month and submitted to the Accountant for his signature on the 5th of each month, through the Cashier.

Register of Unrealised Effects

8.18 Cheques and other instruments deposited into the bank but returned by the bank unrealised for one reason or the other will be noted by the Asstt. Cashier (Receipts) in a separate register (Form 26) and the same forwarded to the Department concerned for obtaining a fresh cheque etc. from the party concerned. As soon as a fresh instrument is received, it shall be deposited into the bank and the words "Represented" noted on the relevant paying in slip. The register shall be reviewed every week and the amount still outstanding to be received/realised as at the end of that week noted on a fresh page. The register shall be submitted to the Cashier every week for his inspection and signature.

8.19 At the end of the day, the total amount received by the Asstt. Cashier (Receipts) from the different Departments/Sections/Units together with that collected by the Cash Unit itself will be entered in the Daily Cash Tally Register (Form 27). The Cashier shall verify that daily collections entered by the Asstt. Cashier (Receipts) therein are in agreement with the total receipts issued by the Asstt. Cashier to the different Departments/Sections/Units. He shall put his initial on the last receipt issued from that book in token of his having verified the amount. The Cash Tally Register will indicate the total cash on hand on all accounts with the Unit as at the close of the day, including undisbursed and unaccounted money.

Custody and Movement of Cash and other Valuables

8.20 The cash at the close of the day shall be kept in a safe secured by two locks. The key of one of the locks shall be kept with the Accountant and the other with the Cashier. The safe shall never be opened unless both the custodians of the keys are present.

8.21 Duplicate keys of the safe shall be kept in a sealed cover and placed in the custody of the Chief Accountant/Deputy Registrar. A duplicate key register (Form 26) shall be maintained by the Cashier and once a year in each April, the keys shall be examined and returned on a fresh seal, a note being made in the register under the signature of the Cashier and the Accountant that the keys have been found correct. A note shall also be taken in the register when the duplicate keys are removed for opening the safe during the absence of the Cashier or Accountant and also when they are kept again in the cover and sealed.

8.22 The Cashier shall be responsible for the safe custody of the documents like insurance policies, agreements, etc. handed over to him. He shall maintain a Register (Form 27) recording the receipt of such documents and their subsequent withdrawal.

8.23 The Cashier shall also be responsible for the safe custody of medals and shall maintain a separate register (Form 30) recording the date of receipt of the medal, name of the medal, the name of the awardee, date of delivery of the medal, signature of the recipient and how disposed of. In case, it is sent by post, it shall invariably be sent by V. P. registered post. These registers shall be reviewed every quarter and put up to the Chief Accountant on the 15th of April, July, October and January. As soon as the day's transactions are over, the Cashier shall ensure that all the transactions are recorded in his Cash Tally Register (Form No. 27) and that the physical cash balance is agreed with the balance shown in it. In case, there is any discrepancy it should be noted in the suspense account after obtaining the orders of the Accountant/Deputy Registrar (F. & A.)

8.24 The Cashier shall ensure that all precautions are taken for the safety of the cash including the cash in transit and at the counter and shall be responsible for obtaining the cash in transit and other insurance policies and keeping them current. He shall also suggest suitable amendments thereto as and when required. The measures specified in paragraphs 2.50 to 2.53 to prevent embezzlements, thefts etc. during the movement of cash should be scrupulously enforced.

8.25 A register (Form 31) shall be maintained by the Cash Unit/Department showing the details regarding day-to-day movement of cash between the office and the different banks as also other counters as listed in the cash-in-transit policy.

8.26 The Cashier shall furnish the Director of Insurance every month with a statement showing the total amount of cash carried (including self cheques) from the University offices to the different banks and other counters listed in the cash-in-transit policy and *vice-versa*.

8.27 The Cashier shall maintain a separate register (Form 29) in which all remittances (draft, cheque, I.P.O. pay slip etc.) received through post shall be entered. The register shall then be submitted to the Deputy Registrar (Finance & Accounts) who will mark them to the different Groups in the Section. The register will contain full particulars of the remittances including the name of the party, the amount received, letter no. and date, address etc.

Cheque Forms Control Register

8.28 With a view to ensuring that no blank cheque form falls into an unauthorised hand, the Cashier shall maintain a 'Cheque Forms Control Register' (Form No. 32) in respect of all stock of blank cheque books lying in his possession. Before recording therein the closing stock of blank cheque forms as at the end of the day, he shall ensure that no cheque form is missing from any of the cheque books lying in his possession. The said Register shall be signed by the Cashier at the end of each day and shall be submitted for signature of the Accountant on the following day. A surprise check of the cheque books lying with the Cashier shall be carried out by the Accountant once in a fortnight.

8.29 All orders for printing of special type of cheque books with the words 'A/c Payee only' printed thereon shall be placed by the Cashier through the Accountant. The Accountant shall, with the help of the Cashier, maintain a cheque-book stock register in which a note of all such orders will be taken and the books when received entered therein. All special type of cheque books shall remain in the custody of the Accountant. Before issuing the cheque books to the Cashier, the Accountant shall ensure that the total number of forms contained therein are recorded on the reverse of the last counterfoil of the said cheque book and their numbers noted in the 'Cheque Forms Control Register.' The signature of the Cashier shall also be recorded in the cheque book stock register.

8.30 Similarly, all requisitions for order cheques shall also be routed through the Accountant. As soon as the requisition is initialled by the Accountant, a note thereof shall be taken in the 'Cheque Form Control Register' and the number of forms issued by the bank mentioned therein as soon as the cheque book is received. When all the forms of the cheque book are completely utilised, a note thereof shall be taken in the said register in the remarks column which shall be initialled by the Accountant. Counterfoils of all such cheque books shall remain in the custody of the Cashier who shall keep them duly arranged year-wise and fund-wise.

8.31 Actual physical verification of stock of all the cheque books lying with the Accountant shall be carried out twice a year (in the last week of September and March) and a certificate recorded by him to that effect. The said register shall be submitted to the Deputy Registrar (Finance & Accounts) for his signature.

8.32 Whenever any account is opened with a new bank, it shall be the duty of the Cashier and the Accountant to ensure that standing instructions are issued to the said bank to the effect that no cheque book containing bearer forms is issued by it against the said account. In case a bearer cheque book is issued by the bank through oversight, the same should be immediately returned to the bank with instruction to issue a fresh cheque book containing order forms and no attempt should be made by the office to convert them into order forms by means of a rubber stamp. Under no circumstances should a cheque book containing bearer forms be requisitioned by the Cashier. To enable the office to encash order cheques drawn payable to 'self', the Cashier and the Accountant shall ensure that specimen signatures of some of the persons working in the Cash Unit who are usually sent to the bank for encashment are lodged with the banks so that no cheque could be encash unless two specimen signatures are put on the cheque viz., one of the drawer and the other of the person who goes to the bank for encashment.

8.33 The Cashier shall also maintain a separate register (Form 33) wherein all cheques payable to order issued from the different funds and intended to be encashed are entered. The said register shall be signed by the Deputy Registrar (Finance & Accounts) at the time of signing the cheques. After the cheques are encashed, the signature of the person to whom the amount is handed over shall invariably be obtained by the Cashier. In case any cheque is not encashed on the same day, the same shall be carried forward in the register.

8.34 The Cashier shall ensure that all counterfoils together with the cheques signed or unsigned are returned to him before the close of the day. He shall be personally responsible for the safe custody of all cheques including the unused forms.

Drawal of Cheques

8.35 As soon as the claims are admitted for payment, they will be sent to the Cash Unit which will put thereon the date of their receipt in the Unit. The Cashier will then arrange them in the following order and ensure that payment is made with utmost promptness:—

- (a) *Immediate Payments*: Bills for service & other charges received from the B.E.S.T., Bombay Telephones, B.M.C., L.I.C. Govt. Departments, bills for Internal Fund transfers and such other claims as may be marked by the authorities as Immediate Payments.
- (b) *Priority Payments*: Bills for Petty Cash imprests, Provident Fund Loans and refunds, Over-time payments and such other claims as may be marked by the authorities as priority payments.
- (c) All other bills should be drawn in the order in which they are received in the Cash Unit.

8.36 All cheques should as far as possible be typed, so as to avoid any attempt for alternations therein.

8.37 Cheques written in hand will bear the inscription "Under Rs...." showing the nearest higher complete rupees for which the cheque is made payable. No abbreviations such as "Eleven Hundred" for "One Thousand One Hundred" shall be used. The amount in figures should be embossed by machine.

8.38 All third party cheques shall be crossed and marked 'A/c payee only'. Use of order cheque books should be restricted to the cheques to be issued in favour of Govt. Colleges/Institutions, Inter Fund transfer and drawal of cash. In all other cases, the cheques issued even from the order series should be crossed and marked 'A/c payee only'. The amount shown in figures should invariably be embossed.

8.39 While drawing the cheques, it shall be ensured:—

- (a) that the cheques are drawn from proper funds;
- (b) that payment of two or more bills of the same party to be made from the same fund is drawn by one cheque;
- (c) that all claims falling under one and the same head of account are grouped together and drawn in that order;
- (d) that the payee's name is correctly spelt;
- (e) that the amount payable in words and figures is correctly and identically written;

- (f) that in typing/writing cheques utmost neatness is observed and over-typing/over-writing is avoided in all cases ;
- (g) that the counterfoils of the cheques drawn are written clearly with all the particulars such as the name of the payee, the amount payable, the date, etc. In the case of General Fund they will also contain the classification (in brief) as appearing on the bill ;
- (h) that a note of the serial number of the cheque drawn is taken on the relevant bill, including that of the cancelled cheque, so that no serial number to be noted on the vouchers is missing. In case any serial number of the cheque is found to be missing the matter should be reported to the Cashier/Accountant, immediately.
- (i) that when one cheque is drawn for a number of bills, a summary of all such bills should be given on the first bill and the cheque number noted on all the other bills.
- (j) that the bills after they are drawn should be arranged serially and properly filed. In no case should the loose vouchers be kept for more than a day after the cheques are drawn.

The cheque writer or cheque typist will enter the amount of the bill in the Register of cheques Drawn in the following form and lay the cheques and the bills together before the cheque signing office through the Assistant Cashier (Payments) and the Cashier. Separate registers should be used for different Bank Accounts.

<i>Amount of Bill</i>	<i>Amount of cheque</i>	<i>No. of cheque drawn</i>	<i>Initials of drawer</i>	<i>Initials of typist</i>	<i>Initials of Cashier</i>	<i>Initials of Officer signing the cheque</i>
1	2	3	4	5	6	7

Rs. 100/- }
Rs. 200/- } Rs. 300/-

8.40 The Assistant Cashier (Payments) shall check in all respects the correctness of the cheques drawn and the same shall be read with and verified by the Cashier. All of them will put their initials on the relevant counterfoils.

Disposal of Cheques

8.41 The cheques when signed should be disposed of as under:—

- (a) Where the bills are already receipted in advance, the cheques should be sent by post under a certificate of posting.
- (b) Where the bills are *not* receipted in advance, intimation-cum-receipt letters should be sent to the parties concerned and the cheques posted to them only on their returning the same duly signed by them. In the

case of firms/institutions/companies, etc., the receipt should be over the rubber stamp of the firm/institution/company concerned or their official receipt. In all cases, the signature of the agent to whom the cheque is handed over against the payee's valid receipt should invariably be taken.

- (c) Reminders should be issued every fortnight. If the payment is not collected even after two reminders, the fact should be brought to the notice of the Cashier/Assistant Cashier who will, in consultation with higher authorities, direct the nature of further action to be taken in the matter. To facilitate references, the reminder No. and date should be noted in pencil on the reverse of the cheque.
- (d) Cheques in payment of service charges like electricity, telephone, rental, ground rent, municipal taxes, insurance premia, deposits, inter-fund transfers, Govt. dues and refund of unspent grants, etc., should be disposed of immediately.
- (e) Where separate-series of printed crossed and A/c payee cheques are used, the cheques should be sent under a certificate of posting, if the amount is less than Rs. 1,000/- and by registered post, if it is more. In all other cases, the cheques shall be crossed and marked 'A/c payee' and invariably sent by registered post after prominently recording thereon the words "Under Rs. ..." at the top and after embossing the amount (written in figures) by machine.
- (f) Before the cheques are forwarded to the parties, the concerned Clerk shall ensure that every cheque bears the date and signature of the drawer and that it is accompanied by a covering slip which should contain the full particulars of the payment. In case the address is incomplete it will be his duty to obtain the complete address by referring to other records in the office. Each slip will bear his initials in token of his having checked all the details before the cheque is actually posted.

8.42 If any order cheques are not collected by the party on the same day, the Assistant Cashier shall enter them in a register and watch their subsequent disposal.

8.43 The Asstt. Cashier (Payments) shall ensure that regular intimations are sent to the payees and the undelivered cheques or the unpaid bills lying with the counter clerk are reviewed every fortnight.

Demand Drafts and Letters of Credit

8.44 A separate register each for the issue of demand drafts and opening of letters of credit shall be maintained by the Assistant Cashier (Payments) in the

prescribed forms. At the end of each week, the Assistant Cashier shall submit to the Accountant, through the Cashier, a statement showing the demand drafts and the letters of credit outstanding to be issued/opened as on that date together with the nature of follow up action taken by him in the matter.

Payment by Money Orders

8.45 Where payments are to be made by money orders a statement showing the particulars thereof should be prepared in duplicate in the following form. One copy of the statement should be used for office record and the other one sent to the post office together with the requisite amount.

<i>Sr. No.</i>	<i>Fund</i>	<i>Name & Address of the party</i>	<i>Money order amount</i>	<i>Receipt No. date and post office</i>	<i>Remarks (Whether acknowledgement received, complaints lodged with the post office for non-receipt of acknowledgement, etc.)</i>
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Cash Payments

8.46 The Payment Clerk will receive vouchers for payments to be made in cash at the counter from the Cashier/Assistant Cashier (Payments).

8.47 The vouchers when received shall be suitably arranged so as to facilitate tracing of any voucher immediately. The vouchers shall be arranged date-wise and fund-wise in different folios and letters of intimations sent to the parties concerned to collect cash at the counter. The vouchers shall be reviewed and reminder sent in such cases where the payments are not collected within a period of fortnight from the date of the last intimation/reminder. Intimation No. and date of the reminder shall be noted on the voucher.

8.48 The Payment Clerk shall be provided with an imprest for making payments at the counter. The payment shall be made under the supervision of the Assistant Cashier.

8.49 All cash payments pertaining to different funds shall be made initially from the said imprest. The imprest account should be maintained in form No. 34. The fact that the payment is received in cash shall be prominently recorded by the payee on the receipt with date. All payments in cash shall invariably be made after identification of the payee.

8.50 All payments made out of imprest should be recorded chronologically in the imprest account (Form 34 or 34-A) and analysed there. The imprest amount should be got replenished at frequent intervals and invariably at the end of the year by presenting a bill for recouplement. (form 35). All sub-vouchers

in support of the bill of recoument should accompany the bill in a chronological order and should be stamped "Paid" to avoid double payment. The serial numbers of the sub-vouchers should be specified in column I of the bill against the relative head of account and their total amount mentioned in column 3. The particulars of the number of vouchers and their headwise total will be readily available from the columns of the Imprest Account giving the analysis of expenditure and the total of the expenditure incurred under all heads of account should agree with that of column 2 of the Imprest Account. Last imprest account with a bill should be sent to the Accounts Section of the Registrar's Office along with the unspent balance on hand on or before the 25th March each year reducing the amount in the imprest account to a Nil balance. At the commencement of the year a fresh imprest advance should be applied for and obtained.

8.51 After the Imprest Account is recouped, vouchers of the dates prior to the submission of accounts will not be accepted in the subsequent account. In the case of Cash Memos for amounts over Rs. 20/- they should bear a Stamped receipt. Cash Memos cannot be accepted as receipts within the meaning of the Stamp Act. When wharfage has to be paid by the University due to late receipt of Railway Receipt by the Department, such amount may be paid out of Imprest Account. A certificate, however, shall be given by the Head of Department/Section that the wharfage paid would be/has been recovered from the supplier's bill. The order and bill number, the name of the supplier and the Budget head should be written on the reverse of the Railway freight, Octroi and transport as those particulars are required to link the voucher with the bills for goods received. No payment of advance of any kind shall be made by the Head of Department/Section from Imprest Advance.

8.52 While making cash payments, the counter clerk shall ensure—

- (a) that the voucher is duly passed for payment ;
- (b) that the payee is either identified by him personally or his identity established by other means ;
- (c) that in case of payment to be made to a person authorised to receive payment, the person so authorised should produce not only the payee's authority to receive the amount on his behalf but also the payee's receipt duly signed by him.
- (d) that in all cases the receipt of the person to whom the payment is made is obtained even though he may be holding the payee's receipt ;
- (e) that any deduction noted on the vouchers are properly taken note of and duly adjusted ;
- (f) that where the payment is to be made on submission of the receipt issued by the office, such a receipt is obtained before making the payment ;

- (g) that a rubber stamp bearing the words paid and date is put on all paid vouchers which should be securely preserved till they are handed over to the Cashier/Assistant Cashier at the close of the day.
- (h) that in the case of payments to blind candidates, an attestation of some known person is obtained and that in the case of payments to illiterate persons, their thumb impressions should bear proper attestation/certification.
- (i) that whenever payments are made in cash, the party is requested to state in his own handwriting that the amount is received by him in cash with the date on which it is received. If the bills are, however, already receipted in advance but are paid in cash, the party should be requested to put his second signature (not on a revenue stamp) stating that the amount is received by him in cash together with the date on which it is received ;
- (j) that the statements of payments made along with the vouchers in support thereof and cash tally register duly completed and signed by him is handed over to the Assistant Cashier/Cashier by 4-30 p.m. on full working days and 12-15 p.m. on Saturdays for checking ;
- (k) that the entire amount spent by him during the day is received by him on the following day from the respective funds. In case any such amount is not received, the fact should be clearly mentioned in the Cash Tally Register at the proper place.
- (l) that the cash balances as entered in the Cash Tally Book is physically verified by him and in case any difference is found, the same should be brought to the notice of the Assistant Cashier/Cashier on the same day ;
- (m) that at the close of the day the cash box after verification of the cash balance therein is handed over to the Assistant Cashier/Cashier along with the key of the box.

8.53 The Payment Clerk shall be held responsible for any irregularity noticed in making the payment such as improper receipt of the payee, payment to a wrong person, over payment etc.

Payment by Chalans

8.54 When payment is made to the Reserve Bank/Bank of Baroda, for issue of a paid chalan, a note thereof shall be taken in a separate register and their receipt watched. The chalans when received should be disposed of according to instructions issued in that behalf. A certified true copy of each chalan should be pasted to the relevant voucher together with the office copy of the covering letter under which it is sent to the party concerned.

Payment of Government and Other Dues

8.55 The Cashier shall be responsible for ensuring that all amounts payable into the Government treasury like Income Tax, C.D.S., E.S.I.C's contribution, Insurance *premia*, amount deducted from the contractors bills etc. are paid within the time prescribed under the relevant Acts.

Payments made in Advance

8.56 Cheques which are required to be sent in advance before obtaining receipt should be entered in the Advance Payment Register and their acknowledgement watched by the disposal Clerk. The Register should be checked periodically by the Assistant Cashier (Payments) and the Cashier. In case the receipt is not received within one month, the matter should be specifically brought to the notice of the higher authorities. The Register should be closed every two months and the outstanding receipts with dates and the number of reminders sent should be submitted to the Accountant on the 5th of each month.

Pasting Receipts

8.57 Receipts in respect of cash payments shall invariably be obtained at the time of payment on the bills themselves. In case receipt is obtained on a separate paper, the same should be pasted on the bill immediately.

8.58 Receipts in respect of payments made by cheques shall be arranged Fund-wise and kept in separate files to be maintained for the purpose and pasted to respective vouchers periodically.

8.59 The said receipts shall be properly checked and scrutinized. They will then be pasted on the relevant vouchers by a peon under the supervision of the Clerk/Assistant Cashier (Payments) who will subsequently go through the voucher files and note down in a separate register the details of the receipts missing so as to enable him to take a follow up action. The register shall be submitted to the Cashier every month.

8.60 The Assistant Cashier (Payments) shall review the work of pasting receipts every month and arrange for pasting of the same in such a way as not to keep balance for more than two months.

8.61 Receipts in respect of demand drafts and payment to L.I.C., Employees' Co-operative Societies, Reserve Bank of India, Telephone Company, B.E.S.T., etc., may be filed separately to facilitate immediate back references.

8.62 Receipts in respect of salary payments should be obtained on the acquittance roll itself. When the amount is paid to a person other than the

payee, the payee's receipt together with the letter of authority and the agent's receipt should be pasted in the roll against the payee's name. In case of payments made through bank accounts, the payee's stamped receipt should also be obtained in addition to the acknowledgement received from the bank and pasted on the acquittance roll.

Pay and Allowances of Office Staff

8.63 The Cashier shall arrange to distribute the pay and allowances of the office staff on the due dates through banks. When payment is made in cash, acquittances of the payees' should be obtained with a revenue stamp of 20 p. where the net amount paid exceeds Rs. 20/-. If any amount drawn from the bank on account of pay and allowances of the staff remains undisbursed at the end of the day, he shall enter it in a register (Register of undisbursed pay and allowances).

Register of Undisbursed Amounts

8.64 All moneys drawn in cash and remaining undisbursed shall forthwith be credited to this register. Subsequent disbursements shall be noted from day to day on the right hand side. The balance shall be worked out at the end of the day on which there are transactions, and at the end of every month an abstract of amounts remaining undisbursed shall be made out. Such undisbursed amounts shall be credited to the University Fund at the end of the month from the date of their receipt unless they can be disbursed during the succeeding month. In the case of undisbursed salaries of the staff the amount may be retained for a longer period but it shall invariably be credited to the University Fund when it remains unpaid for over three months. When the item is paid, the Serial No. of the receipt of that item shall be noted against the item of disbursement and the serial No. of disbursement shall be noted against the item of the receipt side. A receipt shall be obtained for every payment in the column provided for, for the purpose and shall be attested by the Chief Accountant. The Register of undisbursed amount shall be in form 36.

Voucher Files

8.65 All vouchers shall be properly filed and remain in the charge of the Cashier. He shall ensure that they are kept in proper lock and key.

8.66 All vouchers except those pertaining to General Fund are numbered by the units in charge of writing the books of account. The vouchers pertaining to General Fund are, however, numbered by a Daftary. All vouchers to be numbered by the Daftary should be handed over to him against his receipt to be obtained in a separate book to be maintained by the Cashier for the purpose. At the end of each month or such other interval as may be decided, all voucher files

should be handed over to the respective units incharge of writing books of account. This Unit shall be responsible for further safe custody of vouchers and making them available for audit or reference.

Surprise Checks

8.67 The Assistant Cashier (Receipts & Payments) shall carry out atleast once a fortnight a surprise check over Cash, receipt books, registers, files etc., in charge of the different assistants working under them and report the irregularity, if any, detected by them to the Cashier. A note of the surprise check carried out shall be recorded in the respective registers.

8.68 The Cashier shall carry out a surprise check atleast once a month over cash, receipt books, cheque books, registers, files etc., in charge of the different assistants working under him and report irregularity, if any, detected by him to the Accountant. A note of the surprise check carried out shall be recorded in the respective registers.

8.69 The Accountant shall carry out a surprise check atleast once in two months over cash, cheque books and other registers maintained by the Cashier and report the irregularities, if any, detected by him to the Deputy Registrar (Finance and Accounts). A note of the surprise check shall be recorded in the relevant registers.

8.70 All the above instructions shall also apply *mutatis mutandis* to all University Departments/Sections/Hostels/Centres.

CHAPTER 9

CONTINGENT EXPENDITURE AND OTHER CHARGES

9.1 The following rules and procedure shall be observed by all University Officers incurring expenditure on contingencies which include supplies and services as well as incidental expenses:—

General Principles

9.2 The Officer incurring the expenditure is responsible for seeing—

- (1) that the expenditure proposed to be incurred is of obvious necessity and is incurred at fair and reasonable scales and rates.
- (2) that an order or bill is not split up so as to avoid the sanction of a higher authority.
- (3) that vouchers are obtained showing the full description of the services rendered or purchases made, quantity, rate and amount charged.
- (4) that the material is checked and found to be in order and is recorded in the relevant stock register and a certificate to that effect is recorded on the voucher.
- (5) that the money drawn is either required for immediate disbursement or has already been paid from the imprest or advance.
- (6) that the expenditure is within the available grants.
- (7) that before incurring the expenditure, all steps have been taken with a view to obtain an additional grant, if the original grant has been exceeded or is likely to be exceeded.
- (8) that a payment register showing the budget provisions made, further reappropriations, if any, under the various details or sub-heads is kept in form no. 109 and
- (9) that every sanction and bill is noted in the register under the respective sub-head under the initials of a responsible person.

Imprest Advance

9.3 The Heads of the Departments may, with the sanction of the Executive Council, be allowed a sum as an Imprest Advance to meet emergent payments which have to be made before the money can be drawn on a regular bill. The amount shall be fixed on the basis of the probable requirements of a month.

(Note—For instructions relating to the accounts of expenditure from the Imprest Advance and its recoupment Rules 8.49 and 8.50 may be seen.)

9.4 Each holder of an imprest advance shall, on first receiving it, furnish to the Registrar an acknowledgement on the following forms—

“I acknowledge to have in my possession an Imprest Advance of Rs. which sum is due from and is to be accounted for by me.”

On transfer of charge of an office, a similar acknowledgement shall be furnished by the relieving Officer to the Registrar and it shall be filed in the Accounts Section of the University Office.

Advances for Contingent Expenditure

9.5 Frequently the Heads of Departments/Sections request for an advance for incurring expenditure. The following procedural instructions are prescribed for the drawal of advances from the University funds:—

(A) *General:*

(1) All advances will be sanctioned by the Registrar or Vice-Chancellor as the case may be.

(2) The amount of the advance is to be utilised specifically for the purpose or work for which it is sanctioned.

(3) Advances will generally be issued to the subordinate staff, etc. on the recommendations of the Head or Person in charge of the Department/Section.

(4) No second advance or subsequent advances will *ordinarily* be granted unless the first advance is *fully* cleared. Wherever the second or subsequent advances are granted for justifiable reasons or as a special case, procedure as laid down under (C) (2) below will be strictly followed in respect of first advance or previous advances.

(5) All advances should, as far as possible, be settled before the end of the financial year i.e. before the 31st March of every year.

(B) *Requisition for advances:*

(1) The application-cum-bill for advance for office work shall be in the prescribed requisition form available with the Accounts Section (Specimen appended to this chapter *vide* Annexure 1.)

(2) The requisition to be submitted to the Registrar through the Deputy Registrar (Finance and Accounts) for sanction shall clearly indicate (i) the purpose or work for which the advance is required, (ii) the date on which the purpose or work is *likely* to be finished or completed, (iii) the information as

regards previous advance/advances issued but remaining outstanding (if no advance is outstanding 'nil' information is to be given) and (iv) date on which the amount is required either in cash/by cheque.

(3) Requisition for all advances shall be made *well in advance*. In case of an advance of Rs. 500/- and above, the requisition shall be submitted at least *three days* before the day on which money is to be received in cash. This will enable the University office to arrange for the payment of the advance on the date it is required.

(C) *Statement of Expenditure:*

(1) Statement of expenditure should be submitted in the appended proforma *vide* Annexure II.

(2) Statement of expenditure shall be submitted duly completed in all respects *within seven days* from the date of completion of purpose or work for which advance was obtained for, along with the unspent balance, if any. In no case, unspent balance shall be allowed to be retained beyond this period. In case of advance for petty purchases or petty works upto Rs. 50/-, it should be cleared *within four days* from the receipt of the amount.

(3) While submitting the statement of expenditure, care should be taken to see that all the vouchers are arranged datewise, serially numbered and counter signed by the person who has spent the money.

Note: (i) In case of University Pavilion etc. vouchers should be datewise as well as sectionwise.

(ii) All the statements of expenditure relating to Directorate of Students' Welfare, should be submitted through the Secretary, Board of Sports or the Secretary, Board of Students' Welfare as the case may be.

(4) In case of vouchers of diminutive size such as cash memos, Restaurant Bills, Bus or S.T. Tickets or such other receipts, they *should invariably be got pasted first on a piece of paper before submission*. This is essential as the same are required to be preserved for audit purposes for a long time after they are submitted and also this will avoid loss of any sub-voucher, wear and tear thereof during transit and in handling.

(5) Cash memos or bills are required to be *stamp-receipted* whenever they are to be submitted for audit as enclosures in support of the expenditure incurred, in cases when purchase price or cost of material exceeds Rs. 20/-

(6) No purchase of work, costing over and above Rs. 50/- should be done from advances without calling the indents or quotations and getting the quotation duly approved by the Registrar, Head of Department or Director, as the case may be.

(7) In case of all material of permanent or durable nature purchased from the advance such as chemicals, apparatus, books, stationery, dead stock articles and such other material, a stock entry is considered essential and the requisite entries with the page number shall be mentioned on the voucher/sub-voucher itself.

(8) Persons making disbursement out of advances to the University Employees are required to obtain prior sanction of the Vice-Chancellor for making any payment for the services rendered by them. Any departure from this practice will be irregular and may be objected to in Audit.

Presentation of claims to University Office

9.6 Claims for recouplement of petty expenditure incurred out of imprest advance should be preferred as stated in Rule 8.50 and those from Advances as in Rule 9.9. Other Claims with all supporting vouchers (e.g. bills of suppliers, insurance, postage, railway freight, Custom duty, cartage, delivery charges, etc.) shall be submitted to the Dy. Registrar (F. & A.) on the 7th and 22nd of the month or on the next day, if they happen to be sundays/holidays with a statement duly completed and signed by the Head of Department/Section. The statement should be in quadruplicate, each copy being in different colours or marked as such. The original duplicate and triplicate should be sent to Accounts Section of Registrar's office and the last copy will be retained by the Department/Section concerned. The duplicate copy of the statement will be returned to the Department/Section after completing last two columns. The payment Register referred to above can be completed by the Department/Section from this duplicate copy which would give the information as to the payment of the claims by the University Office. The statement should be in Form 37. The Heads of Department/Section can get forms of suitable size printed from the University Press.

The Assistant Registrar (Admn.) and other Departments/Sections located in fort area may submit claims at frequent intervals in the manner prescribed above.

The details on the forms shall be completed along with the certificate wherever necessary regarding the receipt of goods in good condition and as per order and specimen.

In case when there is a difference in the receipt of the material and the order placed, a note with recommendation regarding payment or withholding of payment etc. may be submitted along with the bill to obtain Registrar's order regarding payment. Last lot of the bills will be accepted by Accounts Section on 7th March. *No bills except those which are of a time limit nature, will be accepted after this date.*

Bills should be scrutinised strictly in accordance with the terms and conditions quoted in the order. If supporting vouchers are not attached the amounts

pages should be opened for different types of material which should be entered in alphabetical order ; where this is not possible, an alphabetical index of the articles should be included at the beginning of the Stock Register. If the number of articles stocked is large, separate volumes may be opened for different types of materials, such as electrical materials, building materials, sanitary fittings, chemicals, etc. Form 38 may be used for consumable stores and Form 39 may be used for dead stock articles including Machinery, Apparatus, etc. (In the case of assets acquired out of the grants from the University Grants Commission, the Register should be maintained separately in the form prescribed by them).

(b) Separate Stock Register (Form 40) shall be maintained for—

- (1) Machinery costing Rs. 500/- or more each.
- (2) Apparatus, instruments and equipment, other than wooden and metal furniture, costing Rs. 250/- or more each.

The Total cost of the articles shall be worked out at the close of the year and a Block account shall be maintained in the following proforma:—

- (1) Opening balance of the Block on 1st April.
- (2) Additions during the year.
- (3) Total.
- (4) *Less* Value of articles written off.
- (5) Value of stock as on 31st March.

The above proforma will supply the necessary data for claiming depreciation grant from Government.

9.9 (a) All materials should be stored neatly and kept in proper custody so as to avoid the possibility of loss due to pilferage or damage due to rain-water etc.

(b) The stock should be checked at least once a year. A certificate of verification in the following form should be recorded by the Directors/Heads of the Departments etc. on the fly-leaf of the Register of Dead Stock in the month of June each year:—

“Certified that I have inspected the Register of articles of dead stock/equipment/consumables and have found that it has been properly kept up-to-date and that the articles mentioned therein are held in stock and that no articles have been written off, except under proper sanction, which sanction has been duly recorded on the return under my signature.”

Replacement of lost or Stolen Articles

9.10 In the case of replacement of lost or stolen articles the particulars should be noted in a register. The cost of replacement should be treated as loss and got written off by the competent authority. The fact that the expenditure represents replacement of lost or stolen article should be recorded while submitting the bill for encashment.

Register of Repairs

9.11 With a view to facilitating control over petty maintenance and repair works to installations, etc., the Officers in charge of the administrative control of the buildings. Wardens of Hostels, etc., will maintain a Register in the prescribed form showing the repairs carried out from time to time. As far as possible normal petty repairs should be got done through the departmental staff, viz., plumber, electrician, carpenter, etc. In case, the repairs are of such nature that they cannot be carried out departmentally or involves purchase of articles which are not normally stocked, formal requisition should be sent to the Maintenance Unit which will arrange to obtain the necessary sanction and issue the works order.

History sheets for machines, etc.

9.12 A history sheet showing the description, price, date of purchase, etc., of typewriters, duplicating and other machines shall be maintained, in addition to the entries made in the Dead Stock Register by every office and by the Administrative Section of the Registrar's Office. Whenever any repairs and replacements are carried out to the machine, a note of it together with the expenditure incurred and the progressive expenditure on repairs should be recorded in the history sheet. This will facilitate control over the expenditure and also review with a view to considering whether it is economical to repair old machines instead of replacing them by new ones.

Motor Vehicle Accounts

9.13 A motor vehicle account shall be maintained in Form 41 to record the expenditure on the consumption of petrol per vehicle and its average running per litre in terms of kilometers.

A History Sheet of Vehicles shall be maintained in three parts in Form 41. An inventory of equipment received or purchased shall be kept in part III of the History Sheet. In every case where any motor vehicle needs repairs, the driver of the vehicle shall immediately bring the need for repairs to the notice of the Maintenance Unit or Head of Department by a written report, which should *inter-alia* contain the last date of similar repairs and the cost. It shall be the responsibility of the Assistant Registrar (Adm.) in charge of the Maintenance Unit/Head of Department to satisfy himself that the repairs are necessary. Except in the case of ordinary repairs costing upto not more than Rs. 250/- and special repairs costing upto not more than Rs. 500/-, tenders shall be invited for the work.

9.14 Whenever advance payments of the cost of stores are required to be made on the strength of Proforma invoices, such payments shall be debited to the provision made in the budget under the relevant service head. All such pay-

ments should, however, be noted by the Accounts Section in a Register of Objection Book Items and their clearance should be watched at regular intervals by asking the concerned Section/Department to obtain a final bill from the supplier for adjustment of the payment made in proforma invoice in the Register referred to above and payment of the residual amount. All such items should be invariably cleared by the end of the year. If some items remain uncleared and the articles indented have not been received till the end of the year, the total amount of such items should be shown separately in the Balance sheet under the relevant Asset and no depreciation should be charged on this amount.

Note: Advance payments on Proforma invoice contemplated above shall not be made in March.

Liveries to the Peons and other members of the Lower Staff

9.15 (1) Except in Departments which have been authorised to make their own arrangements, cotton and wollen cloth and all accessories for the clothing of peons and other members of the lower staff are to be supplied by the Controller, Printing and Stationery of the University. Indents for cloth and other articles required for clothing should be submitted on clothing indent (to be obtained from the Press) which should state distinctly the number of the individual category of employees. The Controller is responsible for seeing that the supplies are made in accordance with the Rules.

(2) The Departments which are authorised to make their own arrangements for the supply of clothing, etc. and the scale of supply fixed by the University have been specified in schedules I and II.

(3) Each indent for the supply of clothing of any kind should be made in accordance with the prescribed scale. It should show the date of last supply and be supported by a certificate that it is in accordance with the scale prescribed by the University.

(4) The Controller, University Printing and Stationery is authorised to pass the indent for clothing to temporary peons provided that the indenting officers certify that they are satisfied that the posts held by the temporary peons are likely to continue for a period of not less than two years and provided also that the permanent peons attached to the establishment to which the temporary peons are attached are entitled to clothing at University expenses.

(5) The General Administration Department of the University should issue orders in respect of the first supply of clothing articles, kambhis, umbrellas etc. to Class IV employees in newly created Departments, subject to the pattern, scale and periodicity laid down.

(6) The indent for the supply of cloth, woollen or cotton, dhotis, should be sent to the Controller, University Printing and Stationery early in the month of June, so that arrangements can be made to supply the cloth by the beginning of

October. Indents of kambli and umbrellas should be sent to the Controller early in May.

(7) The Controller, University Printing and Stationery, shall intimate to the Accounts Section and the Departments, the cost of Cloth etc. supplied by him to the various Departments and this will be charged to the budget of the respective Department/Office.

(8) The rate of stitching uniforms, painting the name of the University on the Coats, rates of kambli, umbrellas etc. will be fixed by the Controller with the sanction of the Vice-Chancellor after making necessary enquiries through tenders/quotations. The purchase and supply of liveries to the class IV employees in the Fort University Campus will be made by him. The Heads of the Departments etc. who have been authorised to make their own arrangements would be informed of these rates. It is open to the Heads of the Departments to permit the class IV employees themselves to get their uniforms stitched and the name of the University painted on the pocket of their coats and the purchase umbrellas, kambli etc. locally. The expenditure so incurred will be reimbursed to the class IV employees on their producing the purchase or work vouchers to the extent of the amount admissible at the rates communicated by the Controller. No advance should be paid to the class IV employees for this. In the alternative, the Heads of the Departments may make the supplies but in no case the cost should exceed that admissible at the rates intimated by the Controller.

9.16 Appendix A to this chapter gives the details of powers delegated by the Executive Council for incurring expenditure on contingencies etc.

9.17 Annexure I to this code gives the instructions to be followed in the matter of purchase, accounting and control over stores.

UNIVERSITY OF BOMBAY

ANNEXURE I

(See Rule 9.5(B)(1))

Payment Register Page No. _____ C.B.F. _____ Voucher No. _____
 Advance Register No. _____ Cheque No. & Date _____
 Cash/Cheque

Requisition for an advance for office work.

(Note: Requisition for advances below Rs. 500/- should be submitted at least one day in advance. For advances above Rs. 500/- previous intimation of at least three days will be required.)

Date

THE REGISTRAR,
 UNIVERSITY OF BOMBAY,
 BOMBAY-400 032.

Sir,

An advance of Rs. _____ as per particulars given below is required. I shall account for it in the enclosed proforma within seven days of the completion of work, i.e. on or before _____

- (1) Purpose for which advance is required.
- (2) Budget Head against which advance is required.
(Mention, if possible).
- (3) Date on which the amount is required
- (4) Mode of payment—Cash or Cheque
- (5) Whether previous advances outstanding ?
If yes, please quote probable date of settlement.

Name _____

Deptt/Section _____

Yours faithfully,

Countersigned

Signature

(If advance is given to the Subordinate Staff).

Submitted to the Registrar/Vice-Chancellor.

- (1) The account of the previous advance has not been received. It is submitted for orders as to whether a fresh advance of Rs. _____ is to be given.
- (2) The account of the previous advance has been received. A fresh advance of Rs. _____ may be given, if sanctioned.
- (3)

Submitted for orders/sanction.

Deputy Registrar
(Finance & Accounts)

Registrar

Advance passed for payment Rs. _____

Rupees _____

Date _____

Accountant C.A. D. R. (F. & A.)

ANNEXURE II

(See Rule 9.5(C)(1))

Ref. No. _____

University of Bombay.
Fort, Bombay-400 032.

Date _____

Statement of expenditure incurred by _____
 _____ out of an advance of Rs. _____
 issued on _____ for _____

- (1) The total expenditure of Rs. _____ has been incurred.
 * a sum of Rs. _____ being the unspent balance is remitted here-
 with in cash/by cheque for which an official receipt may please be given.
 * a sum of Rs. _____ incurred in excess of the advance may
 please be paid to me in cash/by cheque.
 (* Please strike off which is not applicable)
- (2) All supporting vouchers have been arranged date-wise, serially
 numbered and countersigned by me.
- (3) For all cash memos above Rs. 20/- stamped receipts are attached.

Sr. No.	Date of payment	Name of the person or party to whom the payment is made.	Particulars of payment or purchase if possible	Budget Head (Mention, if possible)	Amount	
					Rs.	P.
					Total Rs. _____	

Countersignature by the Head of the Deptt./Section
 (If advance is given to the subordinate staff).

Signature

Note:—If necessary, columns over leaf may be used or continuation sheets may be attached.

APPENDIX ' A '

(Referred to in Rule 9.16)

DELEGATION OF POWERS

Sr. No. 1	Powers 2	By whom exercised 3	Remarks 4
OFFICE CONTINGENCIES			
1.	Hospitality and Entertainment charges.	Registrar/Directors/Heads of Departments.	Full powers within the Budget Provision in connection with visits of distinguished visitors, meetings of University Authorities, etc.
2.	Payment of telephone, water, gas and electricity charges not involving new installations.	Since the claims are made at prescribed/ fixed rates from time to time, the bills may be paid by the Accounts Department after verification of the rates.	<p>(a) The bills should be certified by the Heads of the Departments and Units in administrative charge or their nominees.</p> <p>(b) The bills relating to the main Office will be sanctioned by the Deputy Registrar (Finance and Accounts).</p> <p>(c) In the case of residential lines, the bills should be certified by the concerned Officer.</p> <p>(d) In the case of use for private trunkcalls, etc., the recovery should be effected in cash or intimation giving full particulars for effecting recovery sent to the Accounts Section by the Officer in the administrative charge of the installation.</p>

APPENDIX 'A' (contd.)

Sr. No.	Powers	By whom exercised	Remarks
1	2	3	4
3.	Payment of property taxes, vehicle taxes, insurance premia and ground rents.	Since the charges are made at prescribed /fixed rates from time to time, the bills may be paid by the Accounts Department after verification of the rates.	The basis for initial payment of rent, etc., should be approved by the competent authority.
4.	Payments against maintenance and service contracts in respect of lifts, air-conditioning plants, pumps, water coolers, typewriters, facit calculating machines, etc.	Registrar, Heads of Departments in the administrative charge of the installations, buildings and equipments, Assistant Registrar (Administration) and Administrative Assistant in the University Department of Chemical Technology.	Full powers where the maintenance is entrusted to the same party who had originally installed/supplied the plant, machinery and subject to invitation of tenders in other cases. The bills should be certified by the Heads of the Departments and Units in administrative charge or their nominees.
5.	Bills for petrol, oil, etc. for motor vehicles.	Registrar, Director and Heads of Departments and Assistant Registrar (Administration).	Bills should be certified with reference to the log books by the Assistant Registrar (Administration) with regard to the cars under General Administration and by the Heads of the Departments in respect of the cars under their control.
6.	Repairs to motor vehicles including replacements of parts.	Registrar/Directors/Heads of the Departments.	Full powers subject to invitation of tenders or quotations and upto Rs. 1000/- in other cases.

7. Reimbursement of actual rail or bus fares for *local journeys* to University employees.

Deputy Registrars, Assistant Registrar, (Adm.), Heads of Departments, University Engineer. Manager. Electronic Data Processing Centre, Controller, Printing & Stationery, Students, Welfare Officer.

Full powers in respect of themselves and staff attached to them. Assistant Registrar (Administration) will exercise the powers in respect others in the Registrar's Office.

Where a journey is required to be performed by a class higher than the one admissible under the rules, the reasons should be recorded on the bill.

8. Taxi hire.

—do—

Full powers in respect of their subordinates as well as themselves subject to recording the reasons which justified the engaging of a taxi instead of travelling by bus or train.

Taxi hire will *not* be paid for journeys to attend meetings of any of the University authorities, examinations etc. except as specifically provided under the relevant rules.

9. Repairs to plant and machinery, office furniture, equipment, etc. and other services.

Registrar, Directors and Heads of the Departments.

Full powers (within the budget provision) subject to obtaining quotations or tenders and Rs. 500/- in other cases.

APPENDIX 'A'—(concl'd.)

Sr. No. 1	Powers 2	By whom exercised 3	Remarks 4	
			<i>Without inviting tenders/quotations (but after ascertaining reasonableness of the rates)</i>	<i>After inviting tenders/quotations</i>
10.	Plant and Machinery, Laboratory Apparatus, Laboratory furniture and fitting including expenditure on their installations.	Registrar, Directors & Heads of the Departments.	Rs. 1,000/- <i>Note:—</i> Expenditure	Full powers. involving new service or recurring liability should not be incurred without obtaining the formal approval of the concerned authority.
11.	Miscellaneous, office contingencies such as furniture and office equipments, stationery, chemicals, consumables and other items of contingent nature which are not covered by the above delegation.	Registrar, Directors & Heads of the Departments.	Rs. 500/-	Full powers.

*Note:—*Power to incur the expenditure under the above delegation would also imply power to sanction advances for the purpose.

CHAPTER 10

ESTABLISHMENT

10.1 The Establishment Unit of the Accounts Section, the accounts units of the respective Departments/Sections in the Registrar's Office, the accounts units of the respective Departments shall maintain a Register in Form No. 43 showing the sanctioned strength (permanent and temporary) of each department of the University or Section of the Office dealt with by the unit and appointments made against such sanctions. The Register shall be completed with the Executive Council Resolutions and Establishment orders issued from time to time and shall be kept up-to-date.

10.2 Wherever any change, permanent or temporary is proposed in the establishment of the University, the Asstt. Registrar (Administration) shall submit a memorandum explaining the proposals and the conditions which necessitated the change. The memorandum shall show—

- (1) The existing strength and the cost of the whole section or sections, as the case may be, of the establishment affected,
- (2) The strength and cost after revision,
- (3) The number and pay and other details of the post to which it is proposed to add or modify,
- (4) The ability of the University to meet the additional expenditure from its normal income,
- (5) The date or dates from which the proposed changes are to take effect,

and

- (6) In cases of general revision of establishment the memorandum shall be accompanied by a proposition statement (Form 44) showing clearly the financial effect of the proposed changes. (Also see paragraph 3.12 of the code).

10.3 The Establishment Unit of the Accounts Section shall draw the pay and allowances of the Registrar's Office on the basis of the orders of appointment, leave, etc., issued by the Administration Section of the Registrar's Office. The work relating to the Departments shall be dealt with by the accounts units of the respective Departments or by the Departmental unit in the Accounts Section in accordance with the arrangements made for the accounting work. The Establishment Unit shall also maintain the Provident Fund Accounts (in Form 45) of all University staff, (including the Departments.)

10.4 A statement showing the changes in the staff due to leave, transfers, resignations, etc., shall be furnished by the Administration Section, to the Accounts Section by the 12th of every month. Similarly, the Administration Section shall intimate all appointments made from time to time indicating the particulars of the post, period and terms and conditions of the appointment.

10.5 Pay bills in respect of Establishments sanctioned without a limit of time and those sanctioned for a specific period, i.e. temporary establishments shall be prepared separately in Form No. 14. Pay bills in respect of temporary establishments should be prepared separately under each sanction and should not be consolidated.

Note:—Temporary officiating appointments made against permanent sanctioned establishment shall be shown under the Permanent Establishment and not under the Temporary Establishment.

10.6 Until March 1976 the salaries of all employees of the University who are drawing salaries in excess of Rs. 500/- were paid by individual account payee cheques and those drawing salaries less than Rs. 500/- were paid in cash. With a view to minimising the delay and administrative work at various levels occurring in the existing procedure, a new scheme was introduced for making payment of the net entitlements for pay and fixed allowances of all the employees with the exception of those mentioned in para 4 through bank. The teaching and non-teaching staff of the University, Departments, Institutions, Hostels, etc., covered under the scheme are required to open an account in their name with the following banks:—

Category of employees	Name of the Bank at which account is to be opened.
(a) Employees working in the Fort Campus.	Bank of Baroda, Fort University Branch, Fort, Bombay-400 001.
(b) Employees working at Matunga Campus.	Bank of Baroda, Ambedkar Road Branch, Dadar, Bombay-400-014.
(c) Employees working at Vidyanagari Campus.	Allahabad Bank, Kalina, Bombay-400 029.

The following categories of employees have however been given option to opt for the above scheme or have their salaries in cash or by account payee cheque according to the existing procedure—

- (1) All employees drawing pay in the pay scale which carries a *maximum* of Rs. 175/- or below or drawing fixed pay or an honorarium of *less than* Rs. 500/-.
- (2) All employees who are appointed either as leave substitutes or on daily wages or are purely temporary with continuous service of less than one year.

10.7 The following dates are fixed for the disbursement of salaries, in cash, by cheque or through bank:—

(a) <i>Salary for the month of</i>	<i>Days</i>
February	27th or 28th according as the month is of 28 or 29 days.
March	1st April.
And other months.	29th or 30th according as the month is of 30 or 31 days.

In case, any of the day/s specified above is a holiday or is not a full working day, the payment of salary be further advanced by one day.

(b) Salaries of purely temporary and seasonal establishment for a month shall be drawn on the tenth of the following month. If 10th is a holiday they may be drawn on the next working day. To enable the establishment unit in the Accounts Section to draw the salaries, the Administration Section shall make available the muster rolls at such establishment for the previous month to the Accounts Section by the first of each month. The Administration Section should maintain alternate sets of muster rolls so that when the muster rolls of previous month are sent to Accounts Section for the drawal of salaries, the attendance of current month can be recorded in the second muster roll. The orders sanctioning the temporary establishment, their duration, the period of appointments of individual employees should be distinctly noted in the salary bills.

10.8 In the following cases in respect of regular establishment, separate bills may be prepared for pay due for a part of a month and these bills may be paid before the end of the month:—

- (1) When the person finally quits the service of the University due to retirement, dismissal, resignation, death or otherwise or proceeds for long leave to take up services elsewhere.
- (2) When the temporary appointment ceases before the end of the month and the person concerned has no substantive appointment on the permanent establishment of the University and there is also no other vacancy to which he can be appointed.

10.9 The preparation of the salary bill shall be taken up by the 10th of every month by the Clerk/Asstt. Accountant concerned. The changes necessitating on account of staff changes intimated by the Administration Section shall be carried out before the finalisation of the bill for the month. The Deputy Accountant shall fully check the salary statement with reference to the staff changes statement as well as the previous month's bill and attest all changes made in the Pay Roll. The Accountant will verify the full details of the amount drawn in respect of the new appointments made during the month. He may also

verify such other important cases accruing during the month. The salary books together with Pay Tally Book duly signed by the Accountant should be furnished to the Cashier at least four working days prior to the date of payment of salary by cheques.

10.10 After finalising the salary statements for the various units/sections an abstract shall be prepared showing the total amounts under the respective budget heads, the deductions made, contributions, etc., from the pay and allowances and the total net payments agreed.

10.11 The following instructions shall be observed in preparing the salary bills:—

- (1) Deductions on account of fines, Provident Fund, Income tax, House Rent, water and electricity charges and other charges and recoveries, if any, should be distinctly specified and shall be shown in the respective columns provided for the purpose and the net amount payable to each person shall be entered in the column meant therefor.
- (2) When salary is drawn for broken periods of the month, the reasons for doing so, the period for and the date on which it is drawn shall be distinctly entered below the name of the incumbent.
- (3) The first payment of pay to a University employee or officer shall be made only after production of the certificate of Health from the Medical Officer and other certificate which may be prescribed by the University.
- (4) Officials absent on leave or on deputation shall be clearly shown as such in the monthly pay bill. This shall also be indicated in the absentee Statement along with the acting arrangements that might have been made against such vacancies.
- (5) When pay or leave salary is withheld for future payments the reasons for the same shall be briefly stated in the remarks column. When the amount is drawn on a supplementary bill, cross references to the supplementary and the original bill in which the charge was withheld shall be cited to prevent a second claim from being entertained.
- (6) Supplementary Claim on account of pay and allowances shall be drawn in a separate bill, the amount claimed for each month being entered separately, quoting the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order sanctioning the payment with retrospective effect. Such bills may be paid at any time and may include as many items as may be necessary. With a view to keeping a note of supplementary claims, a separate register shall be maintained by the Establishment/ Pay Section.

- (7) Fixed monthly charges viz. House Rent Allowance or any other Allowances given to the University employees to meet any specific charges shall be drawn in the pay bill along with the pay of the officials concerned.
- (8) The pay bills shall be signed by the Deputy Registrar (F. & A.) and Head of Department in charge of the Establishment with his full and dated signature.
- (9) Pay and allowances as also pension should be drawn for the day of person's death irrespective of the hour at which the death takes place.
- (10) The officer signing the bill shall personally be responsible for the salaries drawn in the bills. In cases where increments are drawn, the number and date of the order sanctioning the increment shall be quoted in the bill.
- (11) All changes in respect of pay, leave, increment, etc. shall be shown prominently in red ink below the name of the individual concerned.
- (12) The pay of labour gangs, workmen etc. shall be drawn on Muster Rolls in Form 85 even if they are employed at monthly rates, as they do not form part of the regular establishment.
- (13) The following classes of recoveries only can be made by a deduction from pay bills:—
 - (a) Fines imposed on members of the establishment,
 - (b) Recoveries on account of security deposits by employees,
 - (c) Recoveries on account of the advance for the purchase of conveyance.
 - (d) Recoveries on account of the attachment from Civil Court for payment into a Court of Law,
 - (e) Recoveries on account of the Provident Fund subscription,
 - (f) Recoveries on account of the Provident Fund Advance,
 - (g) Recoveries on account of other advances,
 - (h) Recoveries on account of Income Tax and Professional Tax.
 - (i) Premia for Postal life Insurance and Premia for Life Insurance Corporation of India,
 - (j) Recoveries due to Credit Co-operative Society,
 - (k) Recoveries on account of Medical Charges of the University Health Centre, 'if any'
 - (l) Recoveries on account of water and conservancy charges,

- (m) Recoveries on account of Electricity charges,
- (n) Recoveries on account of House Rent,
- (o) Recoveries on account of any other miscellaneous charges as directed by the Vice-Chancellor from time to time.

(Note:—Fines shall not be recovered in cash from the pay of establishment but shall be shown in the column of Fines in the pay bill).

- (14) (a) The monthly schedules of deductions of house rent, water, and conservancy charges, electricity charges to be furnished by the University Engineer and those of medical charges to be supplied by the M.O. and of dues of credit co-operative society receivable from the Secretary of the Society shall be sent by these officers on or before the 10th of every month in the prescribed forms to the accounts section. Deduction in respect of schedules received late will be made from the pay bills of the subsequent month and these officers shall be held personally responsible for the inconvenience caused to the employees concerned, or for the non-recovery of dues.
- (b) The recovery statements in respect of premia for Postal Life Insurance or Life Insurance received from the Authorities concerned shall be similarly dealt with.
- (c) The recovery of the Provident Fund subscriptions shall be entered in the appropriate column after verifying in each case that the deduction proposed is in accordance with the rate sanctioned by the Executive Council.
- (d) Separate cheques for recoveries on account of (i) attachment from Civil Courts, (ii) Provident Fund, (iii) P.L.I. or L.I.C. premia, (iv) Dues to Credit Co-operative Society should be drawn. The other deductions are to be effected by *per contra* credit to the respective heads. A register should be maintained wherein all the Court attachment orders are noted and the satisfaction of the claim should be watched by giving a reference to the cheque No. and date.
- (e) The registers maintained for watching recoveries of various advances sanctioned to the employees as per rules shall also be similarly completed after tallying the totals of each type of recoveries with those noted in the pay bills.
- (f) No staff advance as admissible under the rules shall, ordinarily, be sanctioned after the 25th of any month. If such advance is sanctioned under very special circumstances after this date, the

person receiving it shall be personally responsible for crediting 1st instalment of the recovery in cash at the time of receiving his salary for the next month.

- (g) The Accounts unit drawing salaries shall decide the tentative rate at which the Income Tax shall be recovered from the employees affected as soon as the provisions of the Finance Act are published. The recoveries so proposed shall be entered in the register maintained for the purpose. The register shall be reviewed at the time of drawal of salary for December in order to enable it to decide whether the revision of rate is necessary in any case and the rate of income tax deductions revised accordingly. The final instalment of the Income Tax to be recovered from the salaries of employees for February payable in March every year shall be decided in the first week of February after working out the correct amount of Income Tax payable in each case.

10.12 If an officer proceeds on study leave and is entitled to leave salary he/she shall send each month in advance a receipt stamped if necessary for the amount together with a certificate from the institution that he/she is regularly and satisfactorily attending to his studies.

10.13 The last payment of pay and allowances to a University employee shall not be made without obtaining a certificate from the competent authority that there are no dues outstanding against him.

10.14 If in any case it is not practicable to get the payee's signatures on the salary bill, a separate acquittance roll may be obtained and attached to the bill.

10.15 At the end of the pay day all cheques and pay packets remaining undisbursed shall be noted in the Register of Undisbursed Dues. All subsequent payments shall be watched through this Register, in addition to the notes of the payment to be made in the original register.

10.16 All remittances in respect of Income-tax, Insurance premia, Co-operative Society's dues, etc., should invariably be made on the day following the day on which the salaries are disbursed. A certificate with dated signature of the Cashier shall be recorded in the salary abstract book before the 5th of every month and submitted to the Accountant.

10.17 After the disbursement of the salary, the recovery on account of Provident Fund contribution shall be posted against the individual account and the total of the posting so made will be agreed with the total recoveries as appearing in the pay rolls of the Register's Office as well as the Departments. A certificate that the posting has been agreed shall be recorded after the posting for each month under the signature of the Deputy Accountant and the Register submitted to the Accountant.

10.18 The Provident Fund account shall be closed immediately after the close of the financial year. An intimation regarding the balance to the credit of the subscriber's account shall be sent to him not later than 30th of June every year.

10.19 If a University employee so desires and subject to making necessary arrangements with the Life Insurance Corporation the premia in respect of insurance policies issued in favour of the University employee shall be recovered from his salary and remitted to the Life Insurance Corporation every month. For this purpose, the Corporation shall send a statement, in duplicate, showing the policy number, name of the person and the amount of monthly premium recoverable. One copy of the statement shall be returned to the Corporation after noting the amounts of premia recovered and accompanied by a cheque for the total amount payable to the Corporation. Reasons for variations in the amount of premia recoverable as communicated by the L.I.C. and the one actually recovered through the pay sheet shall be noted in the statement and the total amount reconciled. It will be the duty of the Establishment unit to ensure that this is done.

10.20 At the commencement of each financial year the concerned unit of the Accounts Section or the Department shall issue a circular letter calling for the particulars required for working out the income tax etc., to be deducted from the salary of the University employee every month. On the basis of these particulars the amount of tax will be worked out and recovered from the bills every month. Till the Finance Bill is passed or when for any other reason the exact amount of tax cannot be determined the recovery shall be effected on the basis of the rates and other details for the preceding year subject to such adjustments as may be necessary due to changes, if any, in the tax structure.

10.21 The following procedure shall be followed for the accounting of leave salary of the staff working under projects or schemes financed by outside agencies who are refused leave during the currency of the project but permitted to avail of such leave after the completion of the project or scheme:—

- (i) if the leave is availed of before the close of the accounts of the project, the leave salary will be debited to the accounts of the project.
- (ii) in the case of staff absorbed in the University after the close of the project, the leave salary admissible at the close of the project shall be credited to the General Fund by debiting to the scheme account. Subsequent payment in respect of leave as and when availed of shall be made from the General Fund by the Department from which the University employee proceeds on leave.
- (iii) in the case of persons transferred from one scheme to another, the leave salary shall be credited to a suspense head and when the leave is actually availed of at the close of the project, the salary shall be paid from this head.

10.22 Any excess due to difference in the rate of leave salary, etc., actually paid and the amount recovered from the earlier project/scheme shall be borne by the scheme or Department from which the University employee proceeds on leave.

Record of Service

10.23 Service books or rolls should be maintained for all the employees in the University. The service books or rolls shall be kept in the custody of the Assistant Registrar (Administration)/Heads of University Departments in respect of the employees under their respective offices.

10.24 The Service Book or roll is a contemporary record of the employees' official life and should show leave of every description other than casual leave enjoyed by the employee, periods of suspension from employment and other interruption of the duty with full details of the duration of each suspension and interruption and also warnings and fines. Every entry relating to the aforesaid item shall be written across the pages and attested by the Registrar/Head of the Department or any other officer duly authorised by him. The entries relating to the service of the Registrar, Professors and Heads of Departments shall be attested by the Vice-Chancellor.

10.25 It shall be the duty of every employee to see that his own service book is properly written up-to-date and attested. He shall sign the service book periodically at least once in every three years and the Asstt. Registrar (Adm.) should arrange to offer necessary facilities for this purpose.

10.26 The service books of employees should be taken up for verification in June every year by the Asstt. Registrar (Administration)/Head of the Department who, after satisfying himself that the service of the employee concerned are correctly recorded in his service book should record therein a certificate over his signature to the effect that the services have been verified up to date from pay bills, acquittance rolls or similar records like personal files.

Travelling Allowance

10.27 Claims of Travelling Allowance to the members of the various authorities of the University and the University staff shall be regulated according to the ordinances/regulations framed by the University in this behalf.

10.28 The Travelling Allowance other than permanent or fixed allowances shall be drawn on a Travelling Allowance bill in form No. 46 or 47 or 47-A as the case may be. A record of travelling allowance claims received and paid to the members of the Senate and other statutory authorities of the University will be maintained in form No. 48.

10.29 When a journey is performed by hired conveyance, vouchers in support of charges incurred shall be attached to the bill prescribed for payment. If no voucher is available the claim may be admitted on the authority of a certificate signed by the Controlling Officer (viz. Vice-Chancellor or Registrar or the Head of the Department), as the case may be.

10.30 No claim for travelling allowance shall be paid unless the bill is countersigned by the Registrar, or any other officer authorised in this behalf, who shall be Controlling Officer for the purpose of travelling allowance claims. The Vice-Chancellor shall be the controlling officer in respect of his own claims and the travelling allowance claims of the Registrar and Heads of the Departments.

10.31 Travelling Allowance bills shall be checked to see that the journeys have been performed in the interest of the University, the rates claimed therein are in accordance with those sanctioned by the Executive Council, that the Railway fares, Air fares, etc. claimed are correct with reference to railway fares tables, etc. that the journeys are performed by the shortest and cheapest route and that in all cases, where necessary, counter signatures on the bills have been obtained. Where a special sanction is necessary to the payment of Travelling Allowance, it should be verified that the necessary sanction has been accorded and the same has been quoted in the bill.

10.32 Members of the University Authorities and Committees may draw Travelling Allowance for their return journey before the completion of the journey.

CHAPTER 11

EXAMINATION AND OTHER FEES

11.1 As required under Ordinance 216, the Examination Section shall issue a circular to the heads of institutions three to fourth months ahead of the commencement of the various University Examinations notifying:—

- (i) the tentative dates of commencement of each and every examination ;
- (ii) the dates before which application forms for admission to the examination duly certified by principals of the colleges should be submitted to the Registrar alongwith admission fees prescribed for the purpose ;
and
- (iii) the admission fees for each examination.

11.2 The final dates of commencement of the various examinations are notified by the Examination Section to the colleges usually six/eight weeks before the commencement of the examination.

11.3 The Examination Section shall forward to the colleges blank application forms for admission to the various examinations to be filled in and submitted to the University by the students through the heads of colleges. The Examination Section shall also issue blank, printed and machine numbered receipt books to the colleges for the purposes of collection of examination fees from the students, on behalf of the University. The receipt, which bears the signature of the students, signed before the Principal of the College, serves as an identity of the student at the time of the examination.

11.4 A separate register showing, interalia, the total number of application forms/receipt books printed, the particulars of their issue and the balance on hand shall be maintained by the Examination Section. At the end of each year the stock of application forms/receipts books shall be physically verified and a certificate recorded to that effect. The certificate shall be signed by the Clerk and countersigned by the Head Clerk.

11.5 The examination fees collected by the colleges and institutions from the Greater Bombay area are remitted either in the form of cheque or cash through a chalan (in quadruplicate) into the Bank of Baroda for being credited to the General Fund of the University, while the fees collected by colleges and institutions from the districts of Thana, Kolaba and Ratnagiri and the Union territory of Goa shall be remitted by demand drafts together with the application forms to the Registrar's Office.

11.6 Separate forms of chalangans are prescribed for remittance of fees in cash and by cheque/demand draft. The appropriate form is used by the college and the required particulars are fully recorded therein.

11.7 The chalan in quadruplicate is presented first in the Accounts Section of the Registrar's Office which verifies whether the required particulars are recorded. After generally ensuring the arithmetical accuracy of the details filled in in the chalan, all the copies of the chalan are stamped with the words "Please accept" with the dated initial of the assistant who exercises the checks. The bank has instructions not to accept any payment against any chalan unless it is so stamped and initialled.

11.8 The 1st, 2nd and 3rd copies of the chalan are then presented by the College to the Bank of Baroda, alongwith the cash or cheque. The bank retains the first copy of chalan for its record and returns the other two copies to the college after recording the receipt of the amount thereon. The third copy of of the chalan is then presented by the college in the Examination Section alongwith the application forms of the students for admission to the University examinations. The fourth is received with bank scroll.

11.9 All application forms shall be forwarded by the Heads of Colleges/ Departments/Institutions *in one batch* before the last date fixed by the office *in that* behalf together with the following particulars. *No application form shall be accepted by the Examination Section unless it is accompanied by either a chalan bearing a stamp of the Bank of Baroda, Bombay, in token of its having received the amount or bears a receipt number issued by the Accounts Section.*

- (a) A statement showing the names of the candidates sent up for the examinations, duly classified subject-wise.
- (b) A statement showing the names of the candidates who are eligible for the Economically Backward Class concession accompanied by a separate certificate prescribed for the purpose.
- (c) A statement showing the names of the blind candidates, if any, who are exempted from payment of the admission fees, duly supported by a certificate of *total* blindness from a Registered Medical Practitioner.
- (d) A statement showing the names of the candidates, in respect of whom the examination fees had been reserved, together with copies of this office letters under which the same had been reserved.

11.10 Any application forms sent up after the last date fixed for the purpose is over, shall be accompanied by a covering letter explaining the circumstances under which the same could not be forwarded earlier, for consideration of the office, failing which they will be liable to be rejected. Even such late application

forms shall be forwarded alongwith a receipted chalan. In no circumstances shall examination fees from candidates other than private candidates be accepted at the counter of the University and those appearing from the colleges in Goa.

11.11 The Examination Section shall maintain a Register of Application Forms in which a note of all application forms received by it shall be taken before they are processed. The Register will give details of chalan/receipt number and date, the amount of remittance, the name of the examination for which remittance is made and the number of application forms covered by the remittance. In case where the examination fees previously paid by the candidate had been reserved, the letter number and date under which the same had been reserved will invariably be indicated against such forms. The third copy of the chalan shall be checked with reference to the rate of fee prescribed for the examination and the actual amount remitted by the colleges, having regard to the concessional rate laid down in respect of the E.B.C. candidates, the exemption from payment of fees claimed by the blind candidates and the reservation of fees made by the office. The third copy of the chalan, after it is duly checked, shall be forwarded to the Accounts Section, preferably on the day following the day on which the same is received in the Examination Section, alongwith the statement of E.B.C. students, and the prescribed certificate received from the colleges. The Section shall ensure that a regular receipt for every form/statement/certificate delivered to the Accounts Section is obtained.

11.12 In the case of colleges in Goa, the demand draft accompanying the application forms shall be sent to the Accounts Section which will issue a receipt for the same. The Examination Section shall take note of the said receipt in the Register of Application Forms.

11.13 In the case of private candidates and colleges in Goa and from the districts of Thana, Kolaba and Ratnagiri, the examination fees shall be received at the counter of the University. The number and date of receipt issued shall be noted on the application form or covering letter, before it is forwarded to the Examination Section. The Examination Section shall also take the note of such application forms in the Register of Application Forms referred to above indicating therein the receipt number and date under which examination fee was received. The Clerk at the counter shall also maintain a separate register in which full particulars of all the examination forms for which money is received at the counter will be shown. The application forms shall be forwarded to the Examination Section, through the said register and the signature of the clerk to whom they are delivered obtained therein.

11.14 As soon as a list of candidates for any of the examinations is finalised, the Examination Section shall ensure that the total number of candidates registered for the examination as shown in the said list is exactly the same as that shown in the Register of Application Forms. In case of discrepancy, it shall

be the duty of the Examination Section to reconcile the difference, immediately. When the lists of candidates in respect of all the examinations are finalised, a certificate shall be recorded in the said register to the effect that the total number of application forms shown in the register are in agreement with the total number of students registered at the different examinations. The certificate will be signed by the Head Clerk and countersigned by the Superintendent.

11.15 As soon as the chalans are received from the Examination Section/Bank the Day Book Unit of the Accounts Section shall take note of them in a separate register to be maintained by it in the same form as that referred to under para (3) above. The Unit shall also transfer in the said register the details regarding application forms received at the counter. It shall be the duty of the said Unit to indicate the relevant cash book folios in the said register against the different chalans with a view to confirming that the different amounts represented by the chalans were actually credited by the Bank. The Assistant Accountant in charge of writing the Books of accounts pertaining to the General Fund shall thoroughly check the chalans as well as the details of the remittances received at the counter (including those from Goa colleges and colleges in the districts of Thana, Kolaba and Ratnagiri with reference to the rates of fees prescribed for the different examinations and the actual amount remitted by the Colleges, having regard to the concessional rate of fees laid down for the E.B.C. candidates, the exemption from payment of fees granted to blind candidates and the reservation of fees, if any, made by the office. The Chalans/Receipts shall be treated as credit vouchers and numbered accordingly in the Cash Book.

11.16 The Deputy Accountant incharge of the Unit shall also test check a few main entries (say at least those appearing against 5 colleges in the faculties of Arts & Science and against 2 colleges in respect of each of the examinations in the other faculties, it being understood that wherever there be only one Institution/College imparting instruction, such checks will cover that institution only), and shall satisfy himself that all the necessary checks have been applied by the Assistant Accountant. He shall put his distinct ticks against such entries as are checked by him. In selecting the entries, he shall so select that they would cover all kinds of checks.

11.17 In case any discrepancy in the amount of fees remitted is detected, the same should be vigorously pursued and the amount recovered before the declaration of the result. The fact of non-receipt of fees from any of the colleges/institutions shall be brought to the notice of the Examination Section, before the date of declaration of the relevant results to enable the section to withhold the results, if deemed necessary. A separate recovery register shall be maintained by the Accounts Unit, in which the full details of the examination fees outstanding to be received if any, shall be recorded. The register of recovery shall be submitted to the Deputy Accountant at the end of each fortnight. He shall ensure that the periodical reminders are being sent in the matter.

11.18 As soon as the last date of entry in respect of any of the examinations is over, it shall be the duty of the Deputy Accountant in charge of the Unit to prepare a summarised statement showing (a) the total no. of students registered for the examination (b) the rate of fee prescribed and (c) the total amount receivable therefor and record the statement in the register at the end of all entries pertaining to that examination. He should ensure that the total amount receivable exactly agrees with the total amount appearing in the amount column of the register in respect of that examination. He should also ensure that the total no. of candidates shown in the summarised statement tallies with the total no. of candidates registered for that examination. In case of difference, the matter should be brought to the notice of the Examination Section and the same should be vigorously pursued until the difference is reconciled. The summarised statement should bear his dated initials. The register should be submitted to the Accountant every week till the last date of entry in respect of all the University examinations is over and every month, thereafter.

11.19 The 'Day Book Unit' shall submit the register to the Accountant on 30th April, and 31st December, each year, after recording therein a certificate to the effect (a) that the rates of fees and the arithmetical accuracy of the amount remitted has been checked; (b) that the amount of fees shown by the chalans has been actually credited by the bank on the folios indicated against each of them; (c) that the total number of students in respect of each of the examination shown in the register is in agreement with that shown in the similar register maintained by the Examination Section or in the printed list of candidates and (d) that no amount on account of examination fee is outstanding to be recovered as on that date. The certificate shall be signed both by the Assistant Accountant and the Deputy Accountant concerned.

Refund of Examination Fees

11.20 The following rules are laid down by the Executive Council in the matter of refund of examination fees:—

1. Where a candidate dies prior to the examination, the entire fees shall be refunded.
2. Where the application form sent up provisionally for admission to examination is withdrawn by the Principal/Head of the Institution on the grounds of (a) deficiency in attendance or (b) unsatisfactory progress, the entire fees shall be refunded. No application form can be withdrawn on account of ill-health.
3. Where a candidate either for M.D. or M.S. examination is not permitted to appear for the written examination on the ground that the dissertation submitted by him has been rejected by the examiners, one half of the fee shall be refunded.

4. Where a candidate is taken ill subsequent to the submission of his application for admission to the examination and is prevented, on medical grounds, from appearing at the examination, one half of the fee shall be refunded provided an application duly supported by a medical certificate from a registered medical practitioner, for such refund, is submitted to the Directors/Heads of the Departments, Principals of the constituent colleges within three days from the date of commencement of the examination.

Note:—By the expression “date of commencement of the examination” is meant the date on which the first paper at the examination is set and not a date on which the candidate has to appear for his first paper.

11.21 All applications for refund of half the examination fees, are submitted by the candidates directly to the Heads of the Institutions concerned, duly supported by a certificate from the Registered Medical Practitioner. The applications are then sent in one lot to the University by the Institutions concerned, after recording thereon the date on which they were received by the college/institution.

11.22 The application forms will be scrutinized by the Examination Section in terms of the rules laid down by the Executive Council in that behalf, from time to time. Before sanctioning the refund, it shall be the duty of the Examination Section to ensure that the candidate concerned was absent at the examination. The candidates whose applications are granted will be informed individually stating, *inter alia*, that the amount of the refund will be sent to the college within a period of one month from the date of the letter. The Examination Section will then forward to the Accounts Section a list (in triplicate) duly classified examination-wise and college-wise, showing the names of the candidates and their seat numbers, in respect of whom the half refunds are sanctioned. The list should bear the signature of the Deputy Registrar in-charge of examinations/Controller of Examinations.

11.23 In the case of full refunds admissible under the rules, a provisional list is prepared by the Examination Section, on the strength of the intimations received by it from the colleges, for information of the Sr. Supervisors concerned. After the Examinations are over, the Examination Section will prepare a consolidated list (in triplicate) duly classified examination-wise and college-wise, showing the names of the candidates and their seat nos. in respect of whom the full refunds are sanctioned, and forward the same to the Accounts Section duly signed by the Dy. Registrar in-charge of the examinations. No action will be taken on the cyclostyled lists as they are provisional and likely to undergo a change.

11.24 In preparing the above lists, the words E.B.C. shall invariably be put against the seat no. of those candidates who may have availed themselves of the concessional fee admissible to the candidates belonging to Economically Backward Class.

11.25 The refunds sanctioned will be noted by the Examination unit in the Accounts Section in a Register of refund of examination fees (Form-49). The Accounts Section will draw a cheque for the consolidated amounts sanctioned and forward it to the College/Institute concerned, duly accompanied by a list of candidates covered by the remittance. The Institution will arrange to disburse the amount to the students concerned after obtaining their valid discharge. All unclaimed amounts/undisbursed amounts will be refunded to the University at the end of such period as may be laid down by Executive Council together with a statement showing the names of the candidates, the seat no., the name of the examination and the amount of the refund.

Enrolment Fees

11.26 Enrolment application forms are sent to the constituent colleges by the Enrolment Unit at the commencement of each academic year. The Principals of the colleges are required to submit the same to the University duly filled in by the students enrolled by them alongwith the receipted chalan from the Bank and a list (in triplicate) of the students enrolled. The application forms are then scrutinized by the Enrolment Unit and in case, any of the students is found ineligible, his admission is cancelled under intimation to the student and the Principal concerned and the fee refunded. The final enrolment is, however confirmed only after receiving the certificate of passing the S.S.C. examination from the students.

11.27 No application forms shall be accepted by the Enrolment Unit unless they are accompanied by a chalan bearing a stamp of the Bank of Baroda, Bombay, in token of its having received the amount. The Unit will maintain a "Register of Enrolment Application Forms" in which a note of all application forms received by it will be taken. The Register will give details of chalan no. and date, the amount remitted, the name of the college making the remittance, the no. of application forms covered by the remittance, the cash book folio on which the amount stated to have been remitted is actually credited and the refunds made on account of cancellation of admissions. The application forms will be retained by the Unit and the third copy of the chalan, after it is verified with reference to the amount remitted, sent to the Accounts Section, on the day, following the day on which they are received by the Section and receipt obtained for the same.

11.28 At the end of September each year, the Enrolment Unit will record a certificate in the Register of Enrolment application forms to the effect that the

total number of enrolment certificates issued by the Unit is in agreement with the total number of application forms received after taking into account the number of admissions cancelled. The certificate will be signed by the Head Clerk and countersigned by the Superintendent. The unit will also furnish to the Accounts Section, a statement showing the total number of students enrolled by each of the colleges and the chalan number and its date under which the enrolment fees were credited to the Bank of Baroda.

11.29 Whenever the third copies of the chalans are received by the Unit in-charge of the maintenance of the books of accounts pertaining to the General Fund, it shall be the duty of the Assistant Accountant concerned to take note of them in a separate register to be maintained by it in the same form as that referred to above. He will ensure that the amount represented by the said chalans is duly credited by the bank and the cash book folio recorded thereon. In case, the amount is not credited, the fact of non-credit of the amount should be brought to the notice of the bank and the Institute concerned immediately and the matter pursued till the amount is credited. A note of such non-credit shall also be taken into the Recovery Register referred to above.

11.30 The Deputy Accountant will test check a few entries (say 10%) and put his ticks against them in token of his having checked them. At the end of each year, he will submit the register to the Accountant after recording therein a certificate to the effect that the amount of fees shown by the chalan has been actually credited by the bank on the folios indicated against each of them and that no amount is outstanding to be recovered as on that date. The certificate will be signed by the Assistant Accountant and counter-signed by the Deputy Accountant.

11.31 A Register of examination remuneration shall be maintained in Form No. 52 to watch the total remuneration paid to any examiner for all examination work done by him during an examination season. The names of paper setters, examiners and senior supervisors shall be written in this register in an examination wise and subject wise order in the case of paper-setters and examiners and college-wise and examination wise orders in the case of chief conductors, senior supervisors, laboratory supervisors and Assistants, as soon as the necessary lists are made available by the Examination Section. As and when the bills of examiners remuneration or supervision charges are passed for payment, the entries thereof should be made in the appropriate columns of the register. At the end of each year the totals of the remuneration paid to every person shall be taken. It should be watched from this register that no examiner is paid remuneration in excess of the limit prescribed by the Executive Council and no double claim of any examiner is admitted for payment. The total amounts paid to an individual on all accounts shall then be worked out and communicated to the Income Tax Department for purposes of the Assessment of the Tax.

The specimen forms in which a record of the expenditure involved in the conduct of examinations are—

	Form No.
(i) Register of Payment of Honoraria to Referees	50
(ii) Register of Travelling and Halting Allowance to Examiners	51
(iii) Register of Payment to Paper-setters and Examiners	52
(iv) Register of payments to Chief Conductors and Senior Supervisors	53
(v) —do— —do— Junior Supervisors	54
(vi) —do— —do— Laboratory Supervisors	55
(vii) —do— —do— Understudy Supervisors	56
(viii) —do— —do— Assistants and Servants	57
(ix) —do— —do— Peons, Watermen and Hamals etc.	58
(x) —do— —do— Chemicals and Breakages etc.	59
(xi) —do— —do— for Sundries, Transport etc.	60

CHAPTER 12

STATEMENT OF MARKS

General

12.1 For each statement of marks an application form should be obtained in the prescribed form. The forms may be made available at the entrance of the University Building to avoid rush at the counters.

12.2 Students may be advised to tender the exact amount at the counter. Change may be made available when possible at a place other than the counter where the fees are collected.

Collection of Fees

12.3 The receipt books shall be in the personal custody of the Cashier of the Accounts Section who shall make them available to the Assistants *every morning* after taking their signature in a Register of Receipt books which should be kept by the Cashier in his custody. Separate books may be issued for separate examinations during the examination results period.

12.4 The Assistant at the counter shall receive the application forms together with the fees.

12.5 A receipt (in Form 61) shall be issued after recording the examination seat number on the counterfoil of the receipt as well as the receipt to be handed over to the applicant. Simultaneously the receipt number shall be noted in the application form which shall be initialled by the receiving clerk.

12.6 The application forms shall then be passed on, the same day to the Marks and Certificate Section after the total number of application forms is agreed with the total number of receipts issued. When the number of applications received is large, they should be sent to the Marks and Certificates Section in batches at suitable intervals. A record of handing over of the forms and cash should be kept in the relevant Register by the Assistant at the counter.

12.7 The cash collected shall be agreed with the number of receipts issued and thereafter the amount handed over to the Cashier of the Accounts Section on the same day. The Cashier shall sign on the last counterfoil of the receipt book as well as the daily statement in token of having received the amount (Form 62).

12.8 The Register shall be handed over to the Accountant in charge of the Group at the end of the day.

Statements of Marks

12.9 On the basis of the application forms, the Marks and Certificates Section shall keep the statements of marks ready on the fixed day. Similar arrangement as for collection of the applications may be made for the issue of the statements. The statements of marks may be issued in the afternoon from 2-30 p.m. to avoid rush in the morning.

12.10 The statements of marks shall be handed over on production of the receipt after the latter is rubber stamped—"Certificate Issued" or suitably defaced. In the event of mutilation or loss of receipt, the candidate shall make a fresh application with the prescribed fee.

12.11 In order to obviate the possible misuse of the forms for statements of marks, the total number of statements issued shall be agreed with the total number of receipts issued at periodical intervals. The Cashier shall furnish a statement on the *last Saturday noon* of every month, showing the total number of receipts issued during the period after the issue of the previous statement. The Examination Section shall thereafter arrange to reconcile the total number of the statement of marks issued with the total number of receipts issued.

CHAPTER 13

POST-GRADUATE REGISTRATION AND TUITION FEES

(A) P. G. Registration :

13.1 All application forms for registration of post-graduate students which are accompanied by receipted chalang shall be directly accepted by the Post-graduate Section. The application forms for registration in respect of the M.Sc. degree, the admissions in respect of which are centralized by the University shall, however, continue to be accepted by the Accounts Section along with the tuition fee and receipt issued by it for the same.

13.2 It shall be the duty of the Post-Graduate Section to ensure that no application form is accepted by it unless it is accompanied by a receipted chalan bearing a stamp of the Bank of Baroda, Bombay, in token of its having received the amount or bears a receipt number issued by the Accounts Section.

13.3 The Post-graduate Section shall maintain a 'Register of Application Forms.' The register shall *inter alia* contain the names of the colleges, the chalan number/receipt number and date, the amount of remittance and the number of application forms covered by the remittance.

13.4 The Post-graduate Section shall check the amount of the chalang with reference to the rates of fees prescribed for registration and the actual amount remitted by the colleges/institutions. The chalang after they are checked will be forwarded to the Accounts Section preferably on the day following the day on which they are received in the Post-graduate Section. The Section shall ensure that a regular receipt for every chalan that is delivered to the Accounts Section is obtained by it.

13.5 As soon as the chalang are received from the Post-graduate Section, the Day Book Unit in the Accounts Section shall take note of them in a separate register to be maintained by it in the same form as that referred to in para 3 above. It shall be the duty of the Assistant Accountant concerned to indicate the relevant Cash Book folio against the different chalang with a view to confirming that the different amounts represented by the chalang were actually credited by the Bank. He shall also check the chalang as also the remittances received at the counter with reference to the rates of fees prescribed for the purpose and the actual amount remitted by the colleges. In case the amount is not credited, the fact of non-credit of the amount should be brought to the notice of the bank and the Institute concerned immediately and the matter pursued till the amount is credited. A note of all such non-credit will be taken in the General recovery register being maintained by it. The Deputy Accountant in

charge of the Unit shall also test check a few entries (say 10%, which should include registration by paper and research as well as for the Ph.D. degree) in all respects and put his distinct ticks in token of his having done so.

13.6 The Cash Unit of the Accounts Section shall also maintain a separate register in the same form as that referred to under para 3 above, in which full particulars including receipt number and date for the amount of registration fee (as also tuition fee in the case of M.Sc. students) received at the counter will be taken note of. The number and date of the receipt issued shall also be noted on the forms before they are forwarded to the Post-graduate Section. The forms will be delivered to the Post-graduate Section on the same day on which they are received at the counter and the signature of the clerk to whom they are delivered, obtained.

13.7 At the end of each financial year, the Post-graduate Section shall furnish a statement to the Accounts Section, showing the total number of students registered by papers and research as also those registered for the Ph.D. degree.

13.8 On receipt of the above statement, the 'Day Book Unit' shall transfer the details of the registration forms received at the counter as entered in the "Register of Application Forms" maintained by the Cash Unit to the similar register maintained by it. It shall be the duty of the 'Day Book Unit' to ensure that the total number of registration forms in respect of each examination as shown in the Register maintained by it is in agreement with that shown in the statement furnished by the Post-graduate Section referred to under para 7 above. At the end of each year, the Dy. Accountant shall submit the register to the Accountant after recording a certificate to the following effect. The certificate shall be signed by the Assistant Accountant and countersigned by the Deputy Accountant:—

“Certified that the entire amount due in respect of registration of post-graduate students has been received and credited to the General Fund Account with the Bank of Baroda and that no amount is outstanding to be received from the college/institution on that account.

Further that the total number of application forms for the Ph.D. and other degrees recorded in the register is in agreement with that shown in the statement received from the Post-graduate Section.”

(B) P. G. Tuition Fees :

13.9 Every candidate for a post-graduate degree or diploma is required to apply in the prescribed form for registration as a post-graduate student. Candidates for the degree or diploma by papers are required to apply between 16th June and 5th July or such other dates as may be prescribed by the University authorities. The candidates by thesis, can however, apply for registration at any time during the year.

13.10 In the case of students registering in the University Departments, other than those situated in Vidyanagari Campus, the form for registration duly endorsed by the Heads of the Departments, will be presented along with the fees for registration and tuition fees for the term at the counter of the Accounts Section of the Registrar's office. The forms shall thereafter be returned to the Departments for further action, and transmission to the Post-graduate Section. Fees for the subsequent terms also shall be paid at the counter of the Accounts Section by the students registered at the University Departments. An account of the fees shall be kept by the Departments with reference to the duplicate copies of the receipts furnished to them by the Accounts Section.

13.11 In the case of students registering for the M.Sc. degree by papers (except for Mathematics and Geography), a list of students selected for admission shall be circulated by the Post-Graduate Section of the University to the Principals of the constituent colleges. Each of the students will be required to pay the fees at the University for registration as well as tuition for the first term of the academic year. On payment of the fees letters of admission shall be issued to them by the Post-Graduate Section for being forwarded to the Principals.

13.12 The Principals shall furnish to the University on or before the specified date, a list of students actually enrolled by them for the M.Sc. degree by papers in the different subjects in their respective colleges together with their registration forms duly completed. After the above list is verified by the Post-Graduate Section, the Accounts Section will take action thereon to refund the portion of fees relating to the college from the fees collected by the University at the time of admission.

13.13 In the case of students other than those mentioned above registering through the colleges or the recognised institutions, the Principals of the Colleges and the Heads of the Institutions shall send the applications for registration as Post-graduate students duly completed together with a receipted chalan from the bank in respect of the registration fees and the University share of tuition fees.

13.14 The Post-Graduate Section will give the registration numbers after necessary processing and intimate the numbers to the concerned institution and also the Accounts Section. The registration number shall be invariably quoted in all correspondence relating to the post-graduate student. That Section shall also intimate all subsequent changes due to transfers, cancellations, extensions of terms, etc. to the Accounts Section.

13.15 The Principals of the Colleges and Heads of the Institutions shall credit the University's share of tuition fees to the University account with the bank within one month of the last date fixed for registration as post-graduate students in the first term and within one month of the date of the commencement of the

second term in respect of each of the students enrolled by them. In the case of students, enrolled by research after the last date fixed for registration as post-graduate students, the University's share of the tuition fees in their case shall be credited within one month of the date of their enrolment or before the close of term whichever is earlier. An intimation of the credit shall be promptly sent to the University duly supported by a receipted chalan and list of students to whom the fees relate. This will be promptly followed by a separate list of students who are exempted from payment of fees, those who are transferred to other institutions, and those who have discontinued studies.

13.16 If any of the students fail to pay the fees by the prescribed date, a list of such students shall be separately furnished, in duplicate, by the Principals of the Colleges and the Heads of the Institutions by the end of October and March, every year. The statement will indicate the action recommended to be taken in respect of candidates who fail to pay the fees. One copy of the statement shall be retained in the Accounts Section and the other one forwarded to the Post-Graduate Section for further action.

13.17 The Principals and Heads of the Colleges/Institutions shall ensure while submitting the forms for examinations that the University's share of tuition fees has been credited to the University account and record a certificate to the following effect:—

“Certified that the student has paid tuition fees in respect of all the terms and that the University's share thereof has been duly credited to the General Fund Account with the Bank of Baroda, Bombay, in respect of all the terms.

Principal/Head of the College/Institution”.

13.18 The form for admission to all the post-graduate examinations shall also include the following two additional columns:—

- (1) Post-graduate Registration No. of the Student.
- (2) Chalan No. and its date under which the University's share of tuition fees in respect of the last term has been credited to the Bank of Baroda, Bombay.

13.19 The Accounts Section shall watch the receipt of University's share of tuition fees from the colleges and recognized institutions through a separate register to be maintained in prescribed form, wherein the registration number, name and subject and other details shall be recorded college-wise and term-wise. On receipt of the receipted chalans from the colleges, a note of the actual receipt of the University's share will be taken against the concerned student in the respective column for the different terms. The Deputy Accountant shall test check a few entries (say 5%) in the said register and put his ticks against them

in token of his having checked them. After these notes are completed in respect of each of the receipted chalans, the chalans will be filed.

13.20 By the end of November and April every year, the Accounts Section shall furnish to the Post-graduate Section a college-wise and term-wise statement showing the names of students who have not paid the fees and the University's share in arrears on this account. A copy of the statement shall be simultaneously sent to the college. The Deputy Accountant shall ensure that the basis followed in calculating the amount outstanding is correct. The statement shall be signed by the Accountant and the Dy. Accountant. The Dy. Accountant shall also submit to the Accountant every three months a summarised statement in Forms 63 and 64.

CHAPTER 14

FELLOWSHIPS, SCHOLARSHIPS, PRIZES, MEDALS, ETC.

14.1 Following types of fellowships, scholarships, prizes, etc., are granted to the University students every year:—

- (1) Post-Graduate Free-Studentships and Merit Scholarships from the General Fund of the University.
- (2) Scholarships, Prizes, etc. from Endowments and Trust Funds.
- (3) Fellowships/Scholarships from:—
 - (a) University Grants Commission ;
 - (b) Government of India ;
 - (c) Maharashtra and other State Governments.

(I) Post-Graduate Free-Studentships and Merit-Scholarships

14.2 Under O.92 the University is required to utilise 20 per cent of the tuition fees received by it for the grant of free-studentships to deserving students and a further 10 per cent for the award of merit-scholarships each of the value of Rs. 30/- per month, it being open to the Executive Council to award a free-studentship, if available, to those who apply for merit-scholarship, in case the number of applicants for merit-scholarships is more than the number of merit-scholarships available for award, or vice-versa.

14.3 At the commencement of each academic year, the Post-Graduate Section shall invite applications for award of merit-scholarships and free-studentships to the post-graduate students registered through the constituent colleges. As soon as the applications are received the Section shall ascertain from the Accounts Section, the amount available on the basis of 20% and 10% of the total amount of the University's share of tuition fees receivable in respect of each faculty, on the basis of the total number of students registered therein, for award of free-studentships and merit-scholarships, respectively, during the year and put up the applications before the different committees appointed by the concerned Boards of University teaching, for the purpose.

14.4 The awards shall be made separately in respect of each faculty and the total value of all the free-studentships and merit-scholarships awarded in a faculty shall not exceed 30% of the total amount of the University's share of of tuition fees receivable in respect of that faculty.

14.5 As soon as the awards are made, the Post-Graduate Section shall arrange to issue letters of award to the students concerned, through the Principals of the respective colleges, stating *inter alia* that the awards are subject to the general conditions (a) that his/her progress in studies is satisfactory (b) that he/she is regular in attendance (c) that his/her conduct is good and (d) that he/she has already paid the full amount of the tuition fee (inclusive of the University's share) in respect of the term/terms for which the claim is preferred. The award-ees shall also be informed of such other special conditions as may be laid down by the different committees from time to time. A copy of the said letters of award shall be endorsed to the Accounts Section.

14.6 The Accounts Section shall enter the letters in a separate register to be maintained, for the purpose. The entries in the register shall be made subject-wise under each faculty.

14.7 All the claims shall be received by the Post-Graduate Section in the first instance. The Section, after satisfying itself that the awardee has fulfilled all the conditions subject to which the award was made, shall certify that the terms of the students are granted or that deficiency, if any, in the attendance is condoned by the Vice-Chancellor and that the payment may be made.

14.8 The Accounts Section shall admit the claims after entering them in the payment register and arrange to make payment through the respective colleges.

14.9 In the case of University Departments, the recommendations submitted by the Heads of the Departments, in this behalf, shall be scrutinized by the Post-Graduate Section and put up to the Vice-Chancellor, who is authorised to take action thereon. The recommendations when approved, shall be communicated to the Departments concerned and a copy sent to the Accounts Section for necessary action.

**(2) Scholarships, Prizes, Fellowships, Lectureships, Medals, Etc.
From Endowments and Trust Funds**

14.10 Under Section 24(1) (xiv) of the Act, the Executive Council is empowered to accept trusts, bequests, donations, endowments, etc., on behalf of the University. A separate set of books is maintained in which the endowments/donations received from time to time are accounted for. There are over 300 endowments at present and they are all registered as one trust with the Charity Commissioner, Bombay, in the name of the "University of Bombay Endowment Accounts."

14.11 All proposals for institution of new endowments shall be dealt with by the Scholarships Unit in the Examination Section. A copy of the letter communicating the acceptance of the proposal by the Executive Council shall be endorsed to the Accounts Section. Separate files containing terms and conditions approved by the Executive Council in respect of each endowment shall be preserved by the Unit.

14.12 Whenever an award is made by the Unit, a copy of the letter addressed to the awardee shall be endorsed to the Accounts Section. The Accounts Section shall take note of such letters in two different registers, one to be maintained for awards in respect of 'The Sir Currimbhoy Ebrahim and Bai K.N.J.P. Scholarships Endowment' and the other in respect of the remaining endowments. The Scholarships Unit shall send along with the letter of award sufficient number of bill forms to enable the scholar to claim the amount of award in fixed instalments, till the tenure of the award is over. The bills when received, shall be scrutinized by the Accounts Section in accordance with the terms and conditions contained in the letter of award.

14.13 In the case of Lectureship, the bill for the honorarium shall be prepared by the Unit and sent to the Accounts Section well in advance together with a copy of the detailed programme fixed for the purpose, to enable it to keep the amount ready on the last day of the lecture.

14.14 In the case of "The Sir Currimbhoy Ebrahim and Bai K.N.J.P. Scholarships," it shall be the duty of the Accounts Section to ensure that payment of the first bill is made only after the insurance policy required to be furnished on the life of the scholar is assigned in favour of the University and the requisite undertaking received. Subsequent payments shall be made only after ascertaining from the L.I.C. that the premiums due on the policy have been regularly paid and that the policy has not lapsed.

14.15 As soon as payment of the last instalment is made, it shall be the duty of the Accounts Section to watch the receipt of the report regarding income, etc. required to be furnished by the scholar in terms of the undertaking signed by him and to ensure that repayment of the loan is regularly made as laid down thereunder. Monthly reminders should be sent to the scholars in case they fail to pay the loan regularly. In case the scholar fails to report after his return to India within a period of 6 months after the completion of the course, an intimation shall be sent to him at his last known address, requesting him to furnish the necessary details in terms of the undertaking given by him, in this behalf. In case, no reply is received from him within a reasonable period, a reference shall be made to his surety in the matter. If all attempts to get the details fail, a report thereof should be made to the Vice-Chancellor.

14.16 A statement showing the names of such of the scholars as have completed their studies, the amount of loan outstanding to be paid by them as on 31st March and the number of attempts made to recover the amount, from time to time, should be placed before the Executive Council, every year.

14.17 Where the award is made in the form of prize books, the awardee shall be requested by the Scholarships Unit in the Examination Section to purchase the books from a firm of booksellers, within the amount of the prize awarded to

him after allowing for the cost of embossing the University Coat of Arms, at the prescribed rate and to forward the bill together with the books to the said Unit. The Unit shall arrange to have the Coat of Arms embossed thereon and to return the bill to the Accounts Section after recording a certificate thereon to the effect that the books referred to therein have been received and the payment may be made.

14.18 When the awards are made in terms of gold medals, the Scholarships Unit in the Examination Section shall write to the Mint Master stating *inter alia* the particulars of the different medals to be struck by him, the total amount (entire cost inclusive of the manufacturing charges) within which each of the medals should be accommodated and inquiring about the total quantity of gold required for the purpose together with its fineness. The Unit shall also request the Mint Master to maintain the details of the exact quantity of gold that may be utilized in respect of each of the medals and furnish the same along with his bill in respect of the making charges.

14.19 On receipt of the details regarding the total quantity of gold required, the Scholarships Unit in the Examination Section shall apply for the necessary authorization to be issued by the Gold Control Authorities, for the purpose. The authorization when received, shall be sent to the Accounts Section. The Section shall after obtaining the permission of the Vice-Chancellor, ask one of the approved dealers to supply directly to the Mint Master the requisite quantity of gold as specified in the authorization. The dealer, shall also be asked to obtain a certificate from the Mint Master, to the effect that he has received the quantity of gold as specified in the authorization from the dealer. The payment shall be made to the dealer on his submitting the said certificate along with the bill.

14.20 A register of Medals shall be maintained by the Accounts Section in Form 65, showing (a) Authorization No., (b) names of the medals for which the same was issued, (c) actual cost of gold paid to the dealer, (d) quantity of gold utilized, (e) date on which the gold specified in the authorization was supplied and (f) balance of gold, if any, received from the Mint.

14.21 The medals when ready, shall be received by the University Cashier. He shall take a note of them, in a separate register to be maintained. The Scholarships Unit in the Examination Section shall be informed of the medals as and when they are received. In case of delay, the Unit shall pursue the matter with the Mint Master. The medals together with the gold filings, if any, shall be kept in the custody of the Cashier, who shall submit to the Accountant a monthly statement showing the position of the medals on hand, as at the end of each month.

14.22 At the end of each financial year, the Scholarships Unit in the Examination Section shall prepare a statement for the information of the audit, in the following proforma, in respect of all the endowments.

Sr. No.	Account No.	Name of the award	Reasons for non-award
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3(a) Fellowships and Scholarships from the University Grants Commission

14.23 These are granted for Post-graduate courses in various subjects in accordance with the terms and conditions that may be prescribed by the University Grants Commission from time to time. The selection of the scholars under the Post-graduate Research Scholarship Scheme in Humanities and Science is made by the University in the subjects of Science, Engineering and Technology and for post-graduate research in Humanities. In other cases, the awards are made by the Commission direct to the scholars.

(b) Government of India Scholarships

14.24 These are awarded by the Ministry of Education of the Government of India and in some cases through the Council of Scientific and Industrial Research. They also include the National Scholarships, Scholarships to physically handicapped students, Reciprocal Scholarships, National Loan Scholarships, Merit Scholarships to the Children of Primary and Secondary School Teachers, Scholarships to Scheduled Caste, Scheduled Tribes and Other Backward Class Students, etc. Stipends in respect of the foreign scholars and physically handicapped students are received from the Central Government and the rest through the respective State Governments.

(c) Maharashtra State Government Scholarships

14.25 These include Open Merit Scholarships, Dakshina Fellowships, Research Fellowships, Free Studentships to backward class and economically backward class students.

14.26 The scholarships shall be awarded in accordance with the terms and conditions of each class of scholarships.

14.27 A list of the various scholarships available shall be maintained by the Scholarships Unit in the Examination Section and the award shall be communicated to the Accounts Section as soon as they are made.

14.28 As soon as an intimation regarding the award of scholarship is received, a note of it shall be taken in the Scholarships Register (Form. 66), which shows the details of the award to each individual and also the payments made against it.

- 14.29 An abstract of the total receipts and payments of the Scholarships under the various schemes shall be maintained in a separate register. This register shall be reviewed once a month by the Deputy Accountant and every two months by the Accountant, so as to ensure that the amounts receivable from the financing bodies are not unduly delayed and that in no case they remain to be received or undischursed to the Scholar by the end of the financial year.
- 14.30 On receipt of the remittance from the financing body, a note of it shall be taken in the Inward Register and the cheque or demand draft shall be immediately passed on to the Unit in charge of writing books of accounts. The Unit concerned will write the head of account to which accounts should be credited and return the same to the cash unit which will issue a receipt for the amount. The receipt will be sent to the financing body by the Accounting Unit concerned with a suitable covering letter under copy to the Departments/Units concerned.
- 14.31 The bills for the scholarships shall be prepared in the prescribed form and shall be countersigned after recording the required certificate by the Heads of the Departments or the affiliated colleges and institutions, as the case may be.
- 14.32 The Scholarships Unit in the Accounts Section shall maintain a Central Register (Scheme-wise) which shall contain only the total receipts and total payments pertaining to each scheme (Form 67). The Departments/Departmental Units shall, however, maintain a Personal Register (Scholar-wise) (Form 68) which will contain individual scholar's personal account, with full details of receipts and payments under different detailed heads.
- 14.33 At the end of each financial year each Department/Unit shall forward to the Scholarships Unit in the Accounts Section, a statement in respect of each scheme separately showing the individual/personal balances outstanding as on that date in respect of each scholar/fellow working there-under duly totalled up scheme-wise.
- 14.34 The Scholarships Unit in the Accounts Section will go through the said statement and ensure that the total of individual/personal balances of the scholars/fellows covered under the scheme is in agreement with the total balance shown in the respective scheme account as appearing in the Ledger maintained by it. In case of disagreement it shall be the duty of the Deputy Accountant concerned to reconcile the difference with the help of the Ledger maintained by the Accounts Section.
- 14.35 The Scholarship money received from the University Grants Commission, Government and other bodies is deposited with the State Bank of India under a separate account. The amount relating to the National Scholarships, National Loan and Merit Scholarships to the children of the Primary and Secondary School

Teachers is, however, deposited with the Reserve Bank of India. Payments are made from these accounts as and when the bills are passed.

14.36 Some of the Scholarships and Fellowships are exclusively intended for the benefit of the students of the Department of Chemical Technology. Their amounts are deposited in a separate current account known as "Scholarships and Research Schemes Account." The account is maintained with the Bank of Baroda, Ambedkar Road Branch, Dadar, for the sake of administrative convenience. The scholar-wise personal detailed accounts in respect of those Scholars/Fellows are maintained by the said Department.

14.37 At the end of each year, the Unit in charge of maintenance of the books of accounts pertaining to the said current account will forward to the Department, a statement showing the balances in respect of the different schemes outstanding as on that date. On receipt of the said statement, the Department will verify the balances with reference to the personal registers of Scholars and Fellows/Classified Payment Register maintained by the Department and shall furnish the Accounts Section with a certificate (in duplicate) to the following effect:—

(1) that, in the case of Scholarship/Fellowship Schemes, the total of all the personal balances in respect of the Scholars/Fellows working under each scheme is in agreement with the total balances appearing under the respective scheme account in the said statement ;

and

(2) that, in the case of Research Schemes, the total balances shown in the said statement in respect of the different schemes agrees with the balances as per the classified Payment Register maintained by the Department.

14.38 In case of disagreement, it will be the duty of the Department to reconcile the difference with the help of the ledger maintained by the Accounts Section by the deputing the assistant concerned for the purpose. The Accountant will ensure that the said certificate is received in time. One copy of the certificate will be pasted on the last page of the ledger and the other filed.

CHAPTER 15

UNIVERSITY LIBRARY

Accounts

15.1 A separate bank account is opened with the Bank of Baroda in the name of the "University of Bombay-Library Account". Funds are transferred to this account from the General Fund or Grants Fund, as the case may be.

15.2 All initial records relating to accounts shall be maintained by the Deputy Accountant who works under the direct control of the Librarian.

15.3 The books of account shall be closed by the Deputy Accountant on the due dates and submitted to the Librarian.

15.4 The Library shall maintain all records in respect of its establishment, and shall be responsible for the preparation of pay rolls, distribution of salary, maintenance of service records, etc.

15.5 The Budget Estimates and the Final Accounts of the Library shall be prepared by the Library. The Accounts Department of the Registrar's Office shall act as a Co-ordinating Unit.

15.6 A quarterly statement of accounts of all funds provided for the purpose of the Library shall be prepared and placed before the Executive Council through the Library Committee.

15.7 The deposits collected for lending books to post-graduate students shall be kept in a separate bank account which shall be operated by the Librarian.

15.8 At the commencement of the year, the Librarian shall invite the prospective book-sellers to quote their terms and conditions and rates of trade discount subject to which books will be supplied by them to the Library throughout the year. The book-sellers may be instructed to mention their terms in a precise and definite manner. No room shall be left for ambiguity or misconstruction in the agreed terms and conditions and no concessions or extra payments shall be made to any book-sellers beyond the rates accepted by mutual agreement.

15.9 The book-sellers shall be asked to quote percentage of trade discount on the rates of exchange at which the books are procured by them from Foreign Publishers instead of mentioning the rates of exchange at which the books will be supplied by them.

15.10 The book-sellers should be encouraged to quote additional and special rates of discount on the minimum amounts of purchases effected during the year.

15.11 Attempt should be made to obtain the Indian publications directly from the publishers at the rates they are supplied by them to book-sellers.

15.12 The Librarian shall prepare a panel of "approved book-sellers" by scrutinising the trade terms furnished by various vendors, and place it before the Executive Council for approval through the Library Committee. The respective book-sellers shall be communicated the decision of the Executive Council immediately mentioning clearly the terms and conditions subject to which their offers have been accepted by the University.

15.13 All possible efforts shall be made to place orders with the book-sellers who quote the most favourable terms.

15.14 The Accession Register of Books shall be maintained for all books purchased by the Library. The entries in the Accession Register shall be made from the bills presented by the book sellers by giving simultaneously the accession numbers to the books which will be noted against the books on the bills.

15.15 The list of books purchased for the Library shall be placed before the Library Committee.

15.16 After the annual examinations of the Post-Graduate courses are over, the Librarian shall undertake, every year, the physical verification of books and journals stocked in the Library. Physical verification of the books and periodicals shall be carried out section-wise and shall be arranged in such a way as to carry out complete verification of books and journals of the Library, atleast once in every five years.

CHAPTER 16

PUBLICATIONS

16.1 The Publications Section is in overall charge of the University publications, including their printing, stocking and distribution. The work of printing the publications is done at the University Press. Copies of the publications are stocked by the Publications Section. The publications are sold either directly at the counter of the University Publications Section or through the approved distributors/publishers appointed by the Executive Council from time to time for the purpose.

16.2 The different kinds of publications presently dealt with by the Section could broadly be classified as under:—

1. Language Selections and Text-books,
2. Handbooks, Pamphlets relating to the different courses of study, Booklets of questions-papers, Electoral Rolls and Journals,
3. Other publications such as books published under Departmental series, lectures published under different endowments and under programmes of extra-mural lectures and research publications brought out, partly or wholly with the financial assistance from the University Grants Commission, Ministry of Education, Ford Foundation and such other Bodies.

1. Language Selections and Text-books

16.3 The Academic Council, subject to the approval of the Executive Council on the recommendation of the Boards of Studies in different subjects, decides whether the University should prescribe its own Selections/Text-books for study at the University examinations. The Board concerned simultaneously recommends a panel of persons consisting of its own members as well as non-members for appointment of editors for bringing out the Selections or the Text-books, as the case may be. The panel of editors is recommended by the Board showing its order of preference for appointment of editors. Ordinarily not more than two editors are appointed to edit the Selections/Text-books. The appointment of editors is made subject to the approval of the Vice-Chancellor. The editors are responsible for the preparation of the manuscript and its submission to the Publications Section in time. The editors select the passages to be included in the Selections and submit the list of the titles of the passages to the Section for the purpose of obtaining the necessary permission from authors/publishers in whom the copy right vests. The copyright holders are paid at such rate as is prescribed by the Executive Council from time to time.

16.4 The Section maintains the copyright register in form 69 with a view to ensuring that (i) permission of the copyright holders is obtained in each case and (ii) their claim for the remuneration due to them is received and sent for payment to the Accounts Section and that no claim is certified for payment more than once. All the claims for remuneration for permission granted to the University for inclusion of the passages in the University Selections are certified and sent to the Accounts Section clearly indicating thereon whether the payment should be made to the author or to its publisher. After the permission of the author is obtained, the Section shall take further steps for the printing of the selections consultation with the University Press. The editors will see the selections through the Press.

16.5 The number of copies to be printed will be decided by the Section having regard to (i) the number of students that appeared in the preceding 3 years, (ii) the number of students anticipated to appear in the next 3 years and (iii) the availability of second-hand copies in the market so as to obviate the possibility of a large number of copies remaining unsold at the expiry of the prescribed period, which may have to be eventually written off entailing a financial loss to the University.

16.6 The delivery of the copies of the selections will be made by the University Press to the University Consumers' Co-operative Stores at Matunga for the purpose of sale. The Stores will be paid commission on the sale proceeds of the selections as per the decision of the Executive Council.

16.7 Whenever the Selections and other publications are sent on consignment basis to the University Consumers' Co-operative Stores or other vendors, the University Press shall furnish to the Accounts Section and the Publication Section a copy of the delivery chalan together with a statement showing the number of copies of each publication, cost price of the publication and the total cost price and the price fixed for sale and total sale price. ~~The Accounts Section~~ ^{Department} shall thereupon open a pro-forma personal account of ~~the Stores or~~ the vendor and debit it with the sale price, the cost price being shown in an interior column aside the sales price. The debit will be for the total amount of cost and sales price of all the publications sent under one despatch chalan. The sale proceeds of the publications when received from the consignee will be credited to his account along with the amount of commission, if any. The sale price of the publications given gratis will like wise be credited. At the close of each year the account shall be balanced and the amount due from the consignee will be shown in the balance sheet as Sundry debtors. ~~The Accounts Section will be responsible only for the Value Account.~~

16.8 The Publication Section shall maintain a Stock Account of the Publications etc. delivered to the stores and vendors with reference to the delivery chalans.

It shall be duty of this Section to obtain in triplicate from the Stores or the vendors a statement in a proforma having following columns:

Statement of Account of the Publications etc. received, sold and in balance for the quarter ending.

Column No.	Particulars.
1.	Particulars of the publication.
2.	Opening Balance . . . (a) No. of copies. (b) Sale price. (c) Total Sales price. (a X b)
3.	Fresh receipts during the quarter:— (a) No. of copies. (b) Sale price. (c) Total Sales price. (a X b)
4.	Total (a) 2(a) plus 3(a) (b) 2(c) plus 3(c)
5.	Sales during the quarter:— (a) No. of copies. (b) Sale price. (c) Total Sale proceeds (a X b)
6.	Commission deducted (% of 5(c))
7.	Balance at the end of the quarter: (a) No. of copies. (4(a)–5(a)) (b) Sale price. (c) Total sales price (a X b)=4(c)–5(c).

The total sales should be remitted to the Accounts Section along with a copy of the statement.

(In case any copies are to be written off, it can be done only after sending detailed proposals to the Publications Section and after the sanction of the competent authority to the write off is received. Such writes off should be distinctly shown in red ink against column 5. No commission can be claimed on this. Copies of the orders of writes off stating the particulars of the publications e.g. their title, cost price, sales price and total cost and sales price should be invariably furnished by the Publication Section to the Accounts Section).

16.9 Physical control over the stock position of the Publications etc. rests with the Stores and Vendors. None-the-less the Publication Section is equally responsible to ensure that the return prescribed above is received on due date. The return should be checked by the Publication Section and a duplicate copy thereof duly countersigned after check by the Deputy Registrar of the Section

should be forwarded to the Accounts Section. The debit balance in the books of accounts of the Accounts Section should be agreed with the value of the closing stock. The Publication Section should conduct a Surprise check of the stock accounts of the Stores and Vendors at frequent intervals and compulsorily once every quarter and at the close of the year.

16.10 A statement showing the outstanding amount to be received from the stores as on 30th September and 31st March, shall be submitted to the Deputy Registrar in-charge of publications, on 1st December and 1st June, respectively, every year, stating *inter alia*, the number of reminders and other measures taken to recover the amount.

16.11 With regard to the sale effected at the counter of the University, the Section shall maintain a sales register in the Form 70. It shall also maintain a gratis register in the Form 71 which shall show the full particulars of the copies given gratis. At the end of each year, the Section shall post in the register of Selections the entries appearing in the monthly returns received from the Stores. entries made in the gratis registers, as on 31st March, every year.

2. Hand-books, Pamphlets relating to the different courses of study, Booklets of question-papers, Electrol Rolls and Journals

16.12 The necessary arrangements to have the above publications printed are generally made by the concerned Units/Departments. The Publications Section is in-charge of stocking them and arranging for their sales and distribution. Most of the above publications are sold at the counter of the Publications Section. Quite a good number of copies are given gratis to the members of the different University authorities and sent to the other statutory Universities in India and abroad on an exchange basis.

16.13 As soon as copies are received from the Press, the Section shall make a note of it in the stock register to be maintained for the purpose. It shall also record the copies given gratis in the register which should be maintained in the same form as that referred to above.

16.14 At the end of each year, the stock figures from the daily sales register as also those shown in the gratis register will be posted in the stock register, with a view to ascertaining the balance of the different publications on hand, as on 31st March, every year.

3. Other Publications

16.15 All matters pertaining to the above publications are dealt with by the Publication Board, in the first instance. It is for the Board to decide (a) whether a particular work is suitable for publication as a University publication (b)

whether its author should be paid any royalty and if so, the basis on which the same should be paid and (c) whether the work of distribution should be entrusted to any publishers and if so, the terms and conditions on which the same should be entrusted.

16.16 After the recommendations of the Board are approved by the Executive Council, the Section shall arrange to enter into an agreement with the authors and or publishers, in terms of the decision taken by the Board, in that behalf. The agreement should *inter alia* lay down (a) the total number of copies to be printed (b) the basis on which the profit on the sales should be shared between the author and the University, after fully meeting the cost of publication and the expenses of its distribution (c) the number of copies to be given gratis to the author (d) the duties of the publishers (e) the basis of commission payable to them (f) stocking arrangements and (g) the dates on which the returns of sales should be submitted to the University etc. It shall be the duty of the Section to ensure that the books that are printed and published are in accordance with the general terms and conditions agreed upon in that behalf, between the University and the author or the publishers, as the case may be.

16.17 Where the publications are sold at the counter, the Publications Section shall maintain a sales register and a gratis register in the same forms as those referred to above. In case, where the work of distribution is entrusted to publishers, the Section shall maintain a separate register in the Form 72. The Section shall call for a six monthly/quarterly returns in the same form as that referred to above. All returns shall invariably be accompanied by a cheque for the amount of the sales effected during the period, as shown in the returns.

16.18 The returns shall be thoroughly checked by the Section, with reference to the price, the number of copies sold and the amount realised and the commission deducted. It will also ensure that, the opening stock agrees with the closing stock. It will be the duty of the Section to send periodical reminders and to ensure that the sale proceeds are recovered in time.

16.19 A statement showing the outstanding amount to be received from the different publishers as on 30th September and 31st March, shall be submitted to the Deputy Registrar, in-charge of publications on 1st December and 1st June, respectively every year, stating *inter alia*, the number of reminders and other measures taken to recover the amount.

16.20 At the end of each year, the authors will be furnished with a statement showing (a) the total number of copies printed (b) the total number of copies sold (c) the balance on hand (d) the amount realised and (e) the amount of royalty due to them in terms of the agreement entered into with the University. A copy of the said statement will be endorsed to the Accounts Section to enable it to pay the amount to the author. A separate royalty register in respect of all such publications on which royalties are payable shall be maintained by the Section.

16.21 At the end of each year, stock entries appearing in the distribution register, sales register and the gratis register will be posted in the consolidated stock register to be maintained in the same form as that referred to above, so as to enable Section to ascertain the balance of stock of the difference publications on hand, as on 31st March, every year.

General

16.22 Every statement of cost received from the University Press will be returned to the Accounts Section, after recording thereon (a) the stock register folio number on which the copies received from the Press are entered (b) the Budget head to be debited for the purposes and (c) the fund from which the payment should be made. The Section shall maintain a classified register stating the amount originally provided for in the Budget for the different publications and the supplementary grant, if any, sanctioned by the Senate, subsequently. All claims and statement of costs received from the Press will be recorded in the said classified register to enable the Section to know the progress of expenditure.

16.23 At the end of each financial year, a physical verification of the entire stock shall be carried out by the Publications Section. To enable it to do so, the sales may be closed to the public for a few days after due notification to the colleges and the public. After the stock is properly verified a certificate shall be recorded in each and every stock book. The certificate shall be signed by the Superintendent and countersigned by the Deputy Registrar, in-charge of the publications.

16.24 With a view to ascertaining whether any particular publication is a paying proposition to the University, the Section shall submit to the Executive Council statement in form 73 on 1st of July, every year.

16.25 Daily collections made at the counter shall be handed over to the Cash Unit on the same day on which it is collected, along with the relevant receipts. In case, no receipts could be issued for want of particulars, such amount should also be handed over to the Cash Unit, to be held in suspense. Under no circumstances should the amount be allowed to be kept with the Section. Orders for all receipt books shall be placed through the Accounts Section. The receipt books after they are printed will be delivered to the University Cashier who will arrange to issue them to the Section as and when required. The Section will hold itself responsible for the safe custody of the receipt books issued to it, whether used or unused.

16.26 In the month of November, every year, the Section shall forward to the Accounts Section, the revised estimates for the current year and the budget estimates for the ensuing year, in consultation with the Controller of Printing and Stationery. The budget estimates shall be accompanied by the note explaining in details the basis on which the different provisions are made for the information of the Senate.

CHAPTER 17

HOSTELS

17.1 The Warden or such other person as may be appointed by the Vice-Chancellor shall be in-charge of the Hostel. Without the specific sanction of the Vice-Chancellor no person other than a regular student will be allotted accommodation in the Hostel.

17.2 A list of students admitted to the hostel and a list of those kept on waiting list shall be prepared at the commencement of each term. Admission to hostel shall be regulated according to the priority fixed in the list.

17.3 Each Warden shall maintain a Register in Form No. 74 which shall contain full particulars of the students residing in the Hostel. A copy of the Register shall be furnished to the Heads of Departments concerned and any changes therein shall be similarly intimated to them from time to time for information.

17.4 A student desiring a change of residences shall apply in writing to the Warden and such change of residence shall be allowed only after necessary permission has been accorded by the Warden and the student has cleared all the outstanding dues against him.

17.5 As soon as a student is allotted a room, he shall be required to pay the room rent, caution money and lock deposit and such other charges as may be prescribed from time to time. All dues shall be paid in advance except where specific permission of the Vice-Chancellor to pay the same at a later date, is obtained.

17.6 Receipts from the printed receipt books will be issued for each payment received by the hostel. The particulars of each receipt will be noted in the "Consolidated Daily Cash Collection" register to be maintained in the form 75, which will be totalled up daily by the Clerk of the hostel. The entire collections of the day shall be deposited in the respective bank accounts or remitted to the Registrar's office (where no separate bank account is opened for the purpose). It shall be the duty of the Warden to ensure that the entire collections of the day are banked on the same day, if possible, or at least on the following day in the respective bank accounts opened for the purpose. He will put his dated initials in the said register in token of his having verified the amount with reference to the paying-in-slips and the receipts issued by the hostel clerk.

17.7 In the case of the University Hostel at the Backbay Reclamation and the International Students' House, the entire collections in respect of room rent shall

be remitted to the Registrar's office on the same day before the hours prescribed for the purpose along with the receipt books, etc., for necessary verification. All other amounts shall be directly banked as stated under para 6 above.

17.8 At the end of each term, an abstract of the total rent collected shall be prepared in the form shown below and forwarded to the Registrar's office, for the purposes of audit:—

<i>Receipts</i>			<i>Payments</i>		
<i>Particulars</i>	<i>Amount</i>	<i>Date</i>	<i>Particulars</i>	<i>Cheque No.</i>	<i>Amount</i>
Opening Balance	300	1-11-76	Paid to Registrar	70101	10,500
Total amount collected in respect of first terms R. Nos. 1 to 60	10,500	15-11-76	—do—	70102	500
					11,000
Vacation rent October— vacation R.Nos. 61 to 80	500		Closing balance		300
	11,300				11,300

17.9 The hostel Clerk shall maintain a room rent register in the Form 76 with a view to ensuring that no room is vacant and that dues in respect of each room are collected. The said register will be posted as and when transactions take place and will be submitted to the Warden once a month. The Warden will review the Register regarding vacancies, arrears of collections, etc., and take such action as he may deem fit in the matter. The Warden shall also report cases of defaulting students in the matter of payment of rent and other dues to the concerned Heads of Departments. Such students will not be allowed to appear in the examinations unless the dues are cleared by them except under the orders of the Vice-Chancellor. The hostel clerk shall also maintain the following registers in respect of other transactions:—

- (a) Cash Book—Room Rent (Form 77):
- (b) Cash Book & Ledger—Other Charges Account (usual form):
- (c) Detailed Register—Other Charges Account (Form 78)
- (d) Cash Book-cum-Detailed Register—Caution Money and Lock Deposit Account. (Form 79).

17.10 All the above registers will be periodically written up from the actual receipts issued. They will be submitted to the Warden every week for his inspection. The amounts shown in the Registers will be reconciled at the end of each month with the respective bank accounts and submitted to the Warden for his signature.

17.11 Where the accounts are operated by the Warden, he will ensure that all payments are duly authorised by him and that the vouchers and receipts are duly numbered and properly filed for the purposes of audit.

17.12 In addition to the usual petty-cash imprest, the hostel clerk will also be given a separate imprest for refunding caution money and lock deposits or for making other payments from time to time. The actual amount paid by him will be reimbursed to him on his producing paid vouchers to the Warden.

17.13 The students will make their own arrangements for their boarding. The transactions in respect of the boarding will not pass through the University accounts notwithstanding the fact that the mess account is operated by the Warden of the hostel. The students will be fully responsible for the management of the mess and their accounts. The Warden of the hostel will be an ex-officio Chairman of the Students' Mess Committee and the mess account will be operated by the Warden in his capacity as Chairman of the Mess Committee of the students. The Warden will exercise overall supervision and take such action as he may deem proper for enforcing discipline in the hostel.

17.14 The Clerk of the hostel shall maintain a register of repairs and replacements carried out in the hostel in accordance with the instructions issued from time to time. He will also maintain a register of dead stock articles and other registers as detailed in this office Circular No. AD/III/Cir/9/Co-ord/7854, dated 3rd November, 1969 and submit them to the Warden every quarter. A physical verification of the dead stock articles and other materials will also be made at least once in a financial year and the report submitted to the Registrar's Office after recording the certificates as prescribed thereunder.

17.15 A reference is invited to the Detailed instructions contained in Chapter No. 8 (Cash Section) which shall be followed *mutatis mutandis* by all Hostels.

CHAPTER 18

SPORTS, STUDENTS' CULTURAL AND SOCIAL WELFARE ACTIVITIES

18.1 Director of Students' Welfare will be in-charge of co-ordination and reorganization of the students' activities and amenities—Sports and Games, Cultural Activities, National Service Scheme, Health Centre, etc. His powers and duties shall be as prescribed by Statutes.

(A) Cultural and Social Activities

18.2 The cultural activities may be broadly divided into two categories, viz., (a) festivals which are of a periodical or occasional nature, such as (1) youth leadership and dramatic training camp, (2) inter-collegiate youth festival, etc., and (b) University Associations, Societies and other organizations which function throughout the year, such as (1) dance and music society, (2) photographic society, (3) film society, (4) dramatic society, etc.

18.3 A contribution as fixed by the University shall be collected from every student by the Principal and remitted to the University by means of cheque. A separate register showing the total number of students enrolled by each college and the amount due from each of them shall be maintained by the office of the Director. It shall ensure that the entire amount due in this behalf is recovered and no amount is outstanding to be received from any college. In case any amount is not received, it will arrange to take the necessary follow up action in the matter.

18.4 By the end of September, every year, the Director shall prepare the budget estimates together with the particulars of the programmes of the activities proposed to be undertaken by the various societies during the ensuing year and shall prepare a comprehensive budget together with suitable explanatory notes covering all the cultural and sports activities and place it before the Students' Council before the end of October. The Budget as approved by the Council shall be forwarded to the Registrar's Office for being placed before the Budget Committee and the Executive Council.

18.5 As soon as the Budget is approved by the Senate, the Vice-Chancellor shall allocate the total amount provided amongst the various societies. The societies shall then submit their revised programmes, where necessary, in the light of the amount finally allocated by the Council. No society should undertake any new activity unless the required funds are sanctioned by the University authorities.

18.6 The Director shall exercise control over the expenditure so as to ensure that the procedural requirements are strictly observed.

18.7 The Director shall attest all invoices/cash memos/receipts, etc. after ensuring the correctness and reasonableness of the claims included in the bills.

18.8 In the case of expenditure on taxi fare and such other items where it is not possible to obtain receipts, particulars of the journey, such as the date and hour of journey, mode of conveyance, places visited, purpose of journey, fare paid, etc., shall be given. Taxi should not be used freely where a public conveyance is available, unless having regard to the nature of the work and urgency of the matter, it is absolutely necessary to do so.

18.9 No expenditure on entertainment/refreshment should be incurred unless the same is specifically sanctioned by the Director. The occasion and approximate number of persons present should be indicated on the statement of expenditure or the bill in support of the reasonableness of the expenditure.

18.10 Whenever judges are appointed, they may be paid remuneration at such rates as may be approved by the Executive Council, from time to time.

18.11 The Director will be paid such advances as may be considered necessary to meet the expenditure on the various activities.

18.12 The following instructions shall be observed in the matter of drawing advances and submission of statements of accounts:—

- (a) The advance should be applied for in the prescribed form (See Rule 9.5).
- (b) Whenever any advance is required, the concerned Unit shall submit a note stating, among other things, (i) amount of advance required (ii) budget head under which the provision is made (iii) particulars of programme for which it is required, (iv) resolution of the Executive Committee/Council under which the expenditure is approved or whether it is proposed to invoke emergency powers of the Vice-Chancellor and the reasons for doing so, (v) broad heads of expenditure on which the advance will be spent such as travelling allowance and conveyance charges, rent, refreshment, petty expenses, etc.
- (c) As soon as the advance is sanctioned, a note of it shall be taken in the Cash book of the concerned Unit.
- (d) For facility of check, advances for various activities shall be kept in separate packets and full particulars recorded on the cover.
- (e) Cash memos, vouchers, etc., relating to the various activities shall be kept separately in respect of each activity.

- (f) Occasionally, it may be necessary for the Director to advance certain sums to his assistants or students leaders. In such cases, a simple receipt shall be invariably obtained and kept in the packet containing the cash for the activity. The receipt shall be cancelled and returned to the concerned person or destroyed when he renders a complete account of the amount advanced to him together with the supporting vouchers. Thus, the total of actual cash in the packet, the amount of advance as shown on the receipt and the vouchers shall agree with the total advance drawn for the activity.
- (g) The above procedure shall also be followed when cash is taken out of the chest/packet for disbursement or for use while on tour.
- (h) The balance left out of the advance shall be credited to the University Fund, as soon as the activities, for which it was taken, are over. The accounts shall be closed within a week of the closure of the activity for which the advance was taken and a statement of account shall be furnished to the Accounts Section of the Registrar's Office in the manner stated in—*vide* Rule 9.5.
- (i) No advance shall ordinarily be paid direct to any of the students' representative. In case, it is paid due to urgency, the Director shall be informed of the same and he shall immediately arrange to take a note of the payment in the cash book and shall exercise further control.
- (j) The concerned Unit shall scrutinize the statement of account so as to ensure that the advance is utilized for the purpose for which it is actually sanctioned. The statements of accounts shall be thereafter certified by the Director and submitted to the Registrar's Office along with all supporting vouchers. The vouchers should be chronologically arranged and serially numbered. The statements of accounts shall contain a covering schedule containing the following information:—
- (a) budget head to be debited, (b) amount advanced and the date of sanction, (c) total amount spent, (d) resolution of the Executive Committee/Council under which the expenditure was approved, (e) receipt number and date under which the balance, if any, was refunded, (f) progressive expenditure under the budget head including the amount of the statement, balance available after adjustment of the advance.

The above schedule shall contain a summary of the total expenditure under the various heads as shown below:—

- (1) Honoraria, (2) Travelling Allowance, (3) Refreshment,
 (4) Dead Stock articles, (5) Contingencies and (6) Other items.

18.13 The following registers should be maintained by the Unit:—

- (1) Cash Book
- (2) Payment Register (Form 109)
- (3) Advance Register (Form 110)
- (4) Petty-Cash Register (Form 34)
or Imprest Account
- (5) Dead Stock Register. (Form 39)

The following instructions should be observed in handling cash:—

- (a) The Cash Book and Petty-Cash Registers should be written daily and on no account should be allowed to remain in arrears.
- (b) All moneys received by the Unit for representatives from outside bodies and private parties should be promptly credited into University Fund, giving full details of the head of the account to which the amount should be credited. The remittance on this account should be made to the University Cashier on the same day, if possible, other-wise on the following day. The receipts should not be used for meeting departmental expenditure and official receipt should invariably be issued by the Director on behalf of the Registrar, as soon as such money is received. Cheques may be accepted, if they are issued in the name of the University and not in the name of any individual.
- (c) All cash on hand and unspent balances of all advances, at the close of the Financial year (i.e. 31st March) should invariably be refunded to the Registrar's Office and receipt obtained for the same.
- (d) If any contribution is received from the participants of any camp or activity, the same should be credited to the University Funds by issuing a regular receipt for the amount.
- (e) On the last working day of every month, the cash book shall be closed and balance agreed and submitted to the Director for his signature.

The statement of accounts should invariably be accompanied by a brief report of the holding of the activity by the Professor-in-charge of the activity concerned.

18.14 The Accounts Section of the Registrar's Office shall review by the 10th of every month the adjustment of the various advances drawn by the Unit. If any advances remain unadjusted for more than a month, the matter shall be reported to the Director for necessary action.

18.15 If any advances remain unadjusted for more than 3 months the fact shall be brought to the notice of the Vice-Chancellor.

(B) Sports Activities

18.16 The sports activities, both inter-collegiate and inter-university, will be looked after by the Director of Students' Welfare who shall organize, control, manage and supervise either himself or through various Committees and Sub-Committees, inter-collegiate sports and tournaments and foster, undertake and conduct inter-university competitions.

18.17 A sports contribution as fixed by the University shall be collected from every student by the Principal and remitted to the University by means of cheque. The amount is deposited in the Sports and Cultural Activities Fund Account maintained with the State Bank of India, Bombay.

18.18 A separate register showing the total number of students enrolled by each of the colleges and the amount due from each of them shall be maintained by the Sports Unit. It shall ensure that, the entire amount due in that behalf has been received and that no amount is outstanding to be received from any college in that behalf. In case, any amount is not received or is short received a follow-up action will be taken by it till the entire amount due for the purpose is recovered.

18.19 The Unit shall also maintain a suitable payment register in which all bills pertaining to sports activities will be noted, before they are forwarded to the Accounts Section, duly certified for payment by it, after carrying out a preliminary scrutiny of the same.

(C) Health Services

18.20 With a view to improving the efficiency, enlarging the area of effective operation and ensuring optimum utilisation of both human and physical resources available, the health services were remodelled from August 1976. In the broad outline, the revised pattern of Health Services envisages the establishment of—

(a) Health-cum-Counsel Centres (HCC) in every College or a group of colleges to provide for medical and counselling services to the students.

(b) A Central Diagnostic Centre (CDC) at the University level where the services of specialists would be available for major physical and psychological disorders.

18.21 Under the first scheme (HCC) the selected college(s) is/are paid a non-recurring grant upto Rs. 5,500/- subject to the following conditions:—

(1) The grant is to be utilised for the purchase of furniture, equipment and instruments as proposed in the Scheme.

- (2) It shall be claimed on the college (s) placing an order with the dealers. A statement of orders placed with the list of items is required to be furnished to the Director.
- (3) It is to be utilised within one month of its receipt by the College (s).
- (4) Statement of utilisation of grant with a list of items purchased is to be furnished to the Director within two months of the release of the grant.
- (5) The grant is released on an undertaking that the College(s) would run the HCC for at least three years according to the prescribed norms, failing which the grant will have to be entirely refunded to the University.

18.22 It is proposed to constitute an Advisory Committee which will be taking policy decisions and look after the financial requirements and development of H.C.C. and an H.C.C. Executive Committee for implementing these policy decisions. The claims of colleges will be duly processed by the Director and sent to the Accounts Section with recommendations to pay the non-recurring grant. It shall be the duty of the Accounts Section to watch the receipt of the utilisation certificates from the Principal of the College duly certified by the Auditors of the College.

18.23 (i) The HCC at the U.D.C.T. is run by the University. The entire recurring and non-recurring expenditure of the U.D.C.T. on this account is therefore to be provided by the University.

(ii) The Central Diagnostic Centre (CDC) is in charge of the Hon. Physician who is also a Medical Officer for the University employees.

(iii) The day-to-day management of the CDC and the HCC at the U.D.C.T. is entrusted to the Director of Students' Welfare who will also give effect to the policy decisions and plans formulated for the development of the CDC and HCC at U.D.C.T. by a committee appointed by the Vice-Chancellor.

18.24 The Director of Students' Welfare shall exercise overall supervision on the day-to-day administration of the Centres.

18.25 The Director shall be provided with an imprest as may be sanctioned by the Vice-Chancellor from time to time, so as to enable him to meet the expenditure of a contingent nature including the cost of medicines and other day-to-day requirements of the Centres. He shall maintain an account of the imprest and submit the same together with the supporting vouchers and certificates to the Registrar's Office at the end of each month or at such shorter intervals as may be necessary for the recoupment of the imprest. The instruction contained in paragraph 13 above shall be followed in this respect.

18.26 The following Stock Registers shall be maintained in respect of each of the Centres :—

- (a) Expense book of drugs (Form 80)
- (b) Surgical and other instruments (Form 81)
- (c) Office furniture, other articles of dead stock and Medical Book (Form 81)

18.27 All articles shall be examined as soon as they are received and entered in the Stock Register. A certificate of the acceptance of the articles, the folio number of the Stock Register on which they are entered and reference to the sanction for the purchase shall be recorded on the bill/invoice. Separate folios may be opened for each articles or group of articles, where necessary.

18.28 While the receipts may be directly entered in the Stock Register, a subsidiary register may be maintained for recording the medicines issued or consumed daily with reference to the case papers and the total issues made during the month may be recorded in the Stock Register at the end of each month.

18.29 A physical verification of all articles held in stock shall be made at least once in a financial year and a certificate to that effect recorded in the prescribed registers. A report of such verification shall be sent to the Registrar's Office for the purposes of audit.

18.30 The Director shall maintain a register of bills wherein all claims certified for payment shall be entered before they are forwarded to the Accounts Section. The total commitment shall be watched through this register so as to ensure that the budget provision is not exceeded.

18.31 A register of patients visiting the Centre shall be kept at each centre and the registration number recorded in the case papers.

18.32 Normally no fees are charged for the diagnostic examination. If, however, any charges on account of services rendered or on any other account are recoverable the amount shall be collected in cash and formal receipt shall be issued immediately. The amount so collected shall be credited to the University Account as early as possible.

CHAPTER 19

UNIVERSITY GARDENS

19.1 The Superintendent, University Gardens, will be in-charge of all the parks and gardens belonging to the University. All Malis, etc., working at the different gardens will be under his sole administrative control and supervision.

19.2 Campus at Matunga :

Orders for all kinds of materials required in connection with the gardens attached to the University Department of Chemical Technology and the Hostels (old and new), should be placed by the Director, University Department of Chemical Technology, in consultation with the Superintendent, University Gardens, and the bills when received, forwarded to the Registrar's Office after they are duly certified by the Superintendent. The Department should continue to maintain the dead stock register in respect of the tools and implements purchased for these gardens.

19.3 Jamnalal Bajaj Institute of Management Studies :

The Director should continue to certify the monthly claims received from the party entrusted with the work of maintenance of the garden attached to the Institute. The Registrar's Office should pay the claims on the basis of his certification. The Superintendent should, however, take into account the amount of such monthly contract as may have been entered into with the party in ascertaining the progressive expenditure incurred on all gardens, under the relevant budget head. Other expenditure, if any, should be incurred in consultation with the Superintendent, who should certify the bills before they are forwarded to the Registrar's Office for payment. The stock register in respect of tools and implements purchased for use of the garden, shall be maintained by the Director of the Institute. The folio on which the articles are entered should invariably be noted on the relevant bill while forwarding it for payment to the Registrar's Office. All proposals for providing additional expenditure, if any, on the said garden should also be submitted to the Registrar's Office in consultation with the Superintendent who should submit his recommendations thereon.

19.4 (a) Parks and Gardens in the Fort Area :

(b) Parks and Gardens at Vidyanagari :

All orders in connection with the above parks and gardens (including Nursery) should be placed by the University Engineer/Administration Section, in consultation with the Superintendent and the bills sent to the Accounts Section after they are duly certified by the Superintendent. The Administration

Section/University Engineer should maintain a separate dead stock register in which all tools and implements purchased in respect of the above parks and gardens should be entered and the folio number noted on the relevant bills.

19.5 Establishment :

Pay and allowances of the entire staff attached to all the University Gardens should be drawn by the Accounts Section of the Registrar's Office which should arrange for its disbursement. The pay and allowances should be drawn on the basis of the staff changes communicated to it by the Administration Section. The Administration Section should also assist the Superintendent in connection with all work relating to garden establishment and render such other clerical assistance as may be required by him, from time to time. A copy of the establishment schedule relating to University Gardens should be furnished to the Superintendent by the Administration Section, for his information.

19.6 Procedure for Incurring Expenditure :

All bills should be submitted to the Registrar for necessary sanction, before they are admitted for payment. In placing the orders for the different garden requisites, the Superintendent should ensure that the procedure as detailed in Chapter No. 9 is strictly followed. It shall be the duty of Superintendent to ensure that no payment is certified in excess of the provision sanctioned by the Senate.

19.7 Classified Payment Register :

The Accounts Section should maintain the centralised classified payment register. All payments should be noted in the said register before they are admitted for payment. The Section should furnish the figures of progressive expenditure to the Superintendent as and when required by him.

19.8 Budget :

The Superintendent will be responsible for preparing the budget estimates pertaining to the parks and gardens belonging to the University. The budget shall be submitted by him by the 15th of November, each year. The instructions contained in chapter 3 should be scrupulously followed while framing the Budget.

19.9 Physical inventory of the dead stock articles :

At the end of each year, the Superintendent should arrange for verification of all the dead stock articles pertaining to the University parks and gardens and record a certificate to that effect, in the respective dead stock registers. Losses, if any, should be reported to the Executive Council for necessary action. The instructions contained in Chapter 9 and Appendices thereto apply *mutatis mutandis*.

CHAPTER 20

WORKS ACCOUNTS

General

20.1 The term, “work” when by itself, is used in a comprehensive sense and applies not only to works of construction and repair but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores or the operation of a workshop.

20.2 The University Engineer shall maintain a register of projects in which shall be entered all the proposals for new works. All the proposals in the register shall be placed before the Executive Council through the Building Committee for selection of works and according administrative sanction. Before according administrative sanction to any project, the Executive Council shall ascertain from the University Engineer the approximate cost of the entire project and shall consider its utility, urgency and the means available to finance the project. Any project beyond the means of the University to finance shall not be undertaken. (Form No. 82)

20.3 In financing any work, the Executive Council shall consider whether it is possible to provide the full requisite amount during the year. If the full requisite amount cannot be provided in one year, the Executive Council shall, in consultation with the Building Committee fix a programme as to the items to be carried out every year. In fixing the programme, care shall be taken to see that the items to be executed are not damaged and the amount spent on them is not wasted.

20.4 Repairs shall ordinarily be given precedence over the original works. Adequate provision shall be made for the due prosecution of works in hand at the close of the previous year. Past expenditure shall not be allowed to go waste by neglect to maintain the existing works or to complete the unfinished works.

20.5 In order to enable the Executive Council to make adequate provision for the upkeep of existing works, the University Engineer shall state his full requirement for the year on the dates given in budget schedule. Whenever necessary, he may submit proposals for reappropriations of allotments sanctioned for one work to another explaining the necessity for such reappropriations and the effect of such reappropriations not being made.

20.6 The sanction accorded to current repairs estimates shall lapse at the end of the year, but the sanction accorded to special repairs or original works shall hold good till the repairs or works are completed.

20.7 The sanction accorded for the allotment of funds in the Budget Estimates shall continue in force till the end of the year to which it pertains. In the case of original works and special repairs, however, the Building Committee or the Executive Council may, after calling for a statement of incomplete works at the end of the year and the probable amount required for completion, sanction a re-allotment of that amount so that the works may be proceeded in the next year. Such sanctioned reallotments shall be included in the 'Supplementary Budget'.

20.8 Works are divided primarily into two classes, viz., "Original Works" and "Repairs and Maintenance".

The term, "original works" indicates construction, of entirely new works as also repairs to newly purchased, acquired or previously abandoned properties required to be brought into commission again.

The term, "repairs and maintenance" primarily indicates operations undertaken to maintain in proper conditions, buildings and works in ordinary use.

20.9 When a portion of an existing structure or work is to be replaced or remodelled and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling may be classified as original work, subject to the approval of the Executive Council. In all other cases the whole cost of the new work should be charged to repairs.

Original Works

20.10 The University Engineer shall maintain a register in which shall be entered all proposals for new works and sanctions relating to their execution (Form 82).

20.11 The following conditions shall precede the execution of original works:—

- "(1) 'Administrative approval' is the formal acceptance by the competent authority which is in effect its concurrence in the proposal for the execution of certain specific work at a cost approximately stated. An Application for the administrative approval should be accompanied by preliminary report, approximate estimates, information regarding the fund or source from which the expenditure will be met, general drawing and such other information as may be necessary to indicate roughly what the proposals are.

- (a) that open competitive designs for all future University buildings be invited from the Architects along with their terms and conditions with prizes of Rs. 2,000/-, Rs. 1500/- and Rs. 1,000/- respectively for the 2nd, 3rd and 4th best design.
- (b) that a panel of the following Architects be appointed as judges for the selection of the best first 4 designs of a building project.:—
 - (1) Shri A. P. Kanvinde, New Delhi,
 - (2) Shri I. M. Kadri, Bombay,
 - (3) Architect to the Govt. of Maharashtra,

In selecting the designs the availability of carpet area of various blocks to suit special requirements of the project as also the overall economy in cost of construction as distinguished from purely Architectural beauty should receive special consideration.

- (c) that open tenders be invited from the registered Contractors in the appropriate classes with (a) State P.W.D. (b) Municipal Corporation of Greater Bombay (c) Central Railways (d) C.P.W.D. and (e) M.E.S.
 - (d) that in order to obtain competitive offers, tenders shall provide a clear cut price variation clause which is at present under the consideration of the State P.W.D.
 - (e) that during the execution of work, excesses in the quantities of tender items upto 5% of the quantity under the items be approved and sanctioned by the Vice-Chancellor and that such excesses exceeding 5% shall have prior approval and sanction of of the Building Committee.
 - (f) that extra items necessary to be carried out during the execution of work shall have prior approval and sanction of the Building Committee.”
- (2) ‘Technical sanction’ to the detailed plans and estimates consisting of a report on the proposed work, details of quantities and specifications and rates for each item working upto the estimated figure, would imply that the proposals are structurally sound and estimates are based on adequate data and accurately calculated.

When the plans and estimates are finally approved, the number of resolution and date under which they are approved shall be recorded on the estimate. In submitting the plans and estimates to the Building Committee, the Budget Head to which the expenditure is proposed to be debited should be clearly stated.

- (3) ‘Expenditure sanction’ of the Executive Council.

20.12 In case an urgent work is carried out in anticipation of these formalities, prior orders of the Vice-Chancellor shall be obtained in writing and the fact reported to the Executive Council, at its next meeting.

20.13 Should any alteration or deviation from the sanctioned estimate involving additional expense over the figure sanctioned by the Executive Council be considered necessary, a revised or supplementary estimate shall be submitted for technical and expenditure sanction. Cases of material deviation from the approved estimates shall be reported to the Building Committee even if the total expenditure is within the sanctioned estimate.

*Note:—*In the case of urgency and when it is not advisable to wait till the date of next meeting of the Building Committee, petty and minor deviations not involving materials charges in the design may be made under the written order of the Vice-Chancellor and the fact reported to the Building Committee for ratification at the time of its next meeting.

Repairs

20.14 The term "repairs" includes upkeep and maintenance of buildings, equipment or other asset so as to keep them in proper working order. It also includes minor additions or alterations which do not materially increase the value of the asset.

20.15 Repairs are generally divided into three kinds.

- (i) Periodical repairs which are carried out as a matter of routine or rotation and usually involve the same quantity, from time to time.
- (ii) Repairs which are not carried out as a matter of regulation but which is convenient to carry out, as far as may be necessary, at the time of periodical repairs.
- (iii) Occasional or petty repairs which may have to be carried out between the times of periodical repairs.

20.16 Provision for repairs shall be made in the Annual Estimates and shall include provision for all works establishment including watchmen sanctioned for the care of building, etc., and cost of material as well as other labour.

Preparation of Estimates

20.17 To facilitate the preparation of estimates, a schedule of rates for each item of work commonly executed shall be prepared every year, in March, on the basis of the prevailing rates, by the University Engineer and sanctioned by the Vice-Chancellor. The schedule of rate shall be in Form 83. Where it is not practicable to prepare a schedule of rates, the rates adopted by the Buildings and Communication Deptt. of the State Govt. may be adopted.

20.18 Detailed plans and estimates for original works shall be prepared only after the administrative sanction to the work is accorded. The letter number of the U.G.C. or the resolution number of the Executive Council, according approval shall always be quoted in the estimate.

20.19 The Estimate shall be prepared generally in the forms used in the Public Works Department of Government. The University Engineer may, however, make additions or alterations in the heading on the face sheet according to requirements. In preparing the estimates the instruction given in the Public Works Department Hand Book shall, as far as possible, be followed. A copy of the Estimates along with detailed Estimate should be furnished to the Accounts Section.

20.20 The estimate shall provide for the complete work and not piece-meal work. The cost of the work shall generally be calculated at the rates given in the schedule of rates and if for any reason those rates are not considered adequate and higher rates are necessary, a detailed statement showing the manner in which rates entered in the estimates are arrived at shall be appended to the estimate.

20.21 All incidental expenditure, which can be foreseen, shall be provided for in the estimates. Provision for contingent expenditure on the works may be made to the extent of 5% of the total charges. The provision for contingencies shall not be diverted to any new item, not provided for in the estimates, without the sanction of the authority which sanctioned the original estimate.

20.22 The annual repairs estimates for buildings shall be for fixed amount based on a percentage of the cost of the building, the nature of the work and the use to which the building is put. These rates shall be fixed by the University Engineer from time to time.

20.23 When the original estimate is likely to be exceeded for any reason by more than 5 per cent or when a change of design or plan is necessary, a revised estimate shall be prepared as soon as the necessity arises and before the completion of the work.

20.24 If a work is abandoned after partial execution and is proposed to be taken up again, a fresh estimate shall be prepared before the work is restarted.

20.25 Minor deviations within the sanctioned estimate which do not necessitate the preparation of revised estimate may be carried out with the sanction of the Registrar, Vice-Chancellor or the Building Committee in accordance with the powers delegated for this purpose. Such deviations shall, however, be shown in a statement to be kept on record along with the sanctioned estimate. The deviation statement shall be in Form 84.

20.26 The sanction to an estimate for a work shall be strictly limited to the precise object for which the estimate was intended to provide. Any anticipated

or actual saving on an approved estimate shall not be used to carry out additional work other than incidental work arising out of the main work, not contemplated in the original plan and estimate for the work. The incidental work may be carried out within the total sanctioned estimate with the approval of the Registrar, Vice-Chancellor or the Building Committee in accordance with the powers delegated for the purpose.

20.27 When a work is spread over more than one financial year, the budget provision should be made only for the amount that is likely to be utilized in that financial year.

Execution of Work

20.28 No work shall be commenced without proper authority. An order to prepare an estimate is no authority for execution and no work shall be commenced or expenditure in connection with it incurred, until funds are provided.

20.29 With regard to the execution of works, verbal orders shall not be given, but where such orders are given they shall be confirmed in writing as soon as possible after obtaining the sanction of the competent authority.

20.30 A Register of Commitments shall be maintained by the Engineering Unit for keeping a watch over the financial liabilities in respect of the works which have been approved for execution.

20.31 Works shall be executed either departmentally by employing daily labour or through contract.

Records of Works

²⁽¹⁾
20.32 The initial records on which the accounts of work are based are:

- (a) muster roll, and
- (b) measurement books.

²⁽¹⁾
20.33 When any work is done by daily labour, a muster roll in Form 85 shall be maintained by the official in-charge of the work.

Muster Rolls

20.34 The forms of the muster rolls shall be numbered and sealed with the University Seal before they are brought in use. The University Engineer will keep the forms in his custody after giving them serial numbers and issue them to his subordinates as and when required after putting his signature and date of issue

on the forms and keeping an account of the forms in a bound register (Form 86). Loss of any of the forms whether blank, or issued shall be immediately reported to the Accounts Department so as to guard against wrong payments.

20.35^u For work done by daily labour, the subordinate in-charge of the work will prepare the muster roll which will show the work done by this means and the amount payable on this account. A separate muster roll shall be maintained for each work which has been separately estimated for. The payment on muster roll shall be made by a responsible person only after the University Engineer has passed it for payment. The fact of payment will be certified by the University Engineer.

20.36⁵ The muster roll shall be written up daily by the subordinate supervising the work. Every morning, a report showing the number of labourers employed on each work shall be sent to the University Engineer (Form 87). These reports will be used to check the muster rolls, when presented for payment.

20.37⁶ Unpaid wages, if any, will be entered in the register of unpaid wages and credited to "deposits". The wages may be paid subsequently on a hand receipt in Form 88. A note of the payment will be taken in the Register of Deposits.

20.38 When the muster roll is closed, the work turned out shall be measured. When the work turned out is not susceptible of detailed measurement, payment may be made on the certificates of the officer-in-charge of the work to the effect that the work turned out is commensurate with the amount spent thereon.

Measurement Books

20.39² Payments for all work done otherwise than by daily labour and for all supplies required for specific work are made on the basis of measurement recorded in measurement books (Form 89). These books should be numbered serially and their account should be maintained by the University Engineer showing the serial number of each book, the date of issue and date of its return.

20.40^a The measurement Book shall be the most important record since it forms the basis for all payments. Full particulars and the name of the work measured shall be given in the measurement book, to admit of the work being readily identified and the measurements being checked.

20.41^o A stock register of measurement books shall be maintained by the University Engineer in Form 90 showing the printed number on each book, the name of the person to whom issued, the date of issue and the date of return.

20.42^u Before recording the measurements, it should be ensured that the work done or supplies made are fully in accordance with the prescribed specifications.

If any item of a work is measured before it is completed according to the specifications, the fact should be clearly recorded in the measurement indicating the deficiencies in the part of the work and the reduced rate at which payment for the item is recommended.

20.43 The pages of the books should be machine numbered. Entries should be recorded continuously and no blank pages should be left torn or torn out. If any pages are left blank inadvertently, they should be cancelled by diagonal line and attested and dated. The entries should ordinarily be made in ink. No entry may be erased or overwritten. If a mistake is made, it should be corrected by crossing out the incorrect words and figures and inserting the corrections which should be initialled and dated by the responsible official. A reliable record is the object to be aimed at as it may have to be produced as evidence in a Court of Law.

20.44 Payments for unmeasured works shall not be made. The measurements of every work of original construction or special repairs costing above Rs. 1,000/- shall be taken personally by the University Engineer. In the case of petty miscellaneous works with regard to which measurements are not feasible, the University Engineer or the Assistant Engineer shall certify on the bill that the work done is worth the amount claimed for it.

Contracts

20.45 In the case of works to be given out on contract, the University Engineer shall prepare the contract documents which shall include:—

- (1) a complete set drawing showing the required details.
- (2) complete specifications of the various items of work and the materials to be used.
- (3) a schedule of quantities of the various items of work and
- (4) a set of conditions of contract to be complied with by the person whose tender is accepted. Opinion of the legal adviser shall be obtained, when necessary.

20.46 The following particulars shall invariably be furnished in the tender notice:—

- (1) Name of work.
- (2) Amount of estimate.
- (3) Time that would be allowed for the completion of work.
- (4) The place where and the date and time upto which the tender forms will be issued.
- (5) When and where the tender forms should be submitted.
- (6) When, where and by whom the tenders will be opened.
- (7) The amount of earnest money to be deposited along with the tender.

20.47 Authority shall always be reserved to reject any or all the tenders so received.

20.48 As soon as the tenders are opened, the University Engineer or the concerned Unit will prepare a comparative statement showing the rates quoted by the various tenders. The name of the contractor whose tender is finally accepted will be recorded at the end of the statement under the signature of the competent authority.

20.49 Normally, the lowest tender should be accepted after ascertaining the capacity of the contractor. In cases where it is decided to accept a tender other than the lowest or by negotiation, the decision will be taken by the Building Committee.

20.50 The amount of earnest money to be deposited with the tender will be fixed at not less than one per cent of the estimated cost of the work. The amount should be sufficiently large to be a security against loss in case of the contractor failing to furnish the required security or to enter into agreement within the appointed time after acceptance of the tender, as the case may be.

20.51 The earnest money received with the tenders shall be credited to the suspense account and shall be refunded to the Party whose tender is not accepted. If the tender is accepted, the earnest money shall be taken to form part of the security deposit and transferred to the deposit register.

20.52 For every work given out on contract, an agreement on a stamped paper shall be taken. As soon as an agreement is entered into with the contractor, it shall be entered in a register and given a number and date or year. Payments made to the contractors from time to time shall be noted in a Register of Works (Form 95) under the initials of the Accountant who will be responsible for verifying the correctness of the amount and adjustment of the dues or recoveries.

20.53 Security should in all cases be taken for the due fulfilment of a contract. This security may be:—

- (a) A deposit of cash or the amount of earnest money accompanying the tender,
- (b) A deduction of percentage fixed from the payments made on account of work done,
- (c) Government Securities.

20.54 The security deposit at 2 per cent of the estimated cost of work shall be recovered from the contractors before commencement of the work. In addition, 3 per cent of the cost of work done shall be recovered as retention money from each of the running account bills of the work.

20.55 Security deposit may be refunded after a period of six months after the completion of the work.

20.56 Time for commencement and completion of the work shall be mentioned in the agreement and power shall be reserved therein for cancellation of the contract and for getting the work done by any other agency at the cost of the Contractor in case of failure on his part to commence the work in time or to keep it in progress with due diligence. Provision shall also be made in the agreement for imposing penalty for breach of any conditions of the agreement.

- (a) Work shall be executed strictly in accordance with specifications given in the approved estimates. The terms of every agreement shall be strictly enforced and nothing shall be allowed to be done that would tend to nullify or vitiate any agreement.
- (b) A contractor shall not be given verbal promise of being allowed higher rates than those agreed upon in consideration of any peculiar or unforeseen circumstances. If in any case higher rates are considered necessary, specific orders of the Vice-Chancellor shall be obtained.

20.57 If any item of work which is not included in the original estimates, is required to be included subsequently, a separate estimate for the extra item should be prepared and got approved by the competent authority. The estimate should be accompanied by a statement giving complete analysis showing how the rate has been worked out.

Works Executed through Architects

20.58 In the case of major works entrusted to Architects, the clerk of works who is appointed with the approval of the University is required to exercise day to day supervision over the work. The contractors' bills for the work done are paid on the basis of the certificates given by the Architects. However, the University Engineer will also associate himself closely with the work on behalf of the University with a view to ensuring that the work is executed according to the Schedule and that there are no deviations from the prescribed terms and conditions. He will draw the attention of the Registrar and the Vice-Chancellor if, at any time, it is found that the work is not progressing according to the fixed schedule or specifications including material deviations from the quantities of the individual items of work shown in the original estimates. The bills of the contractors received through the Architects will be routed through the University Engineer so as to enable him to keep a watch over the progress of the work as well as expenditure for exercising budgetary control.

Works financed from Grants from the University Grants Commission

20.59 The conditions governing the grants sanctioned by the University Grants Commission for works are mentioned in Annexure IV to Chapter 7 (pages 59 to

62). The University Engineer shall ensure that the conditions are strictly observed and that the required information or reports are furnished without delay.

Completion of Works

20.60 When the work is completed, the University Engineer will take prompt action to settle the accounts of it. If there is any excess over the estimated amount, he will get it regularised by the competent authority. If, however, the excess is beyond this limit, a detailed completion report should be prepared and placed before the authority sanctioning the original estimate for regularisation. Excesses up to 5% of the total estimates may be approved by the Vice-Chancellor.

Bills

20.61 Bills shall be prepared in duplicate in the prescribed forms (Nos. 91, 92 & 93). Every bill (and muster roll) shall bear reference to the number and page of the measurement book in which the measurements of the work are recorded. The name of the contractor or supplier, name of work or purpose of supply, serial number of the bill, reference to the agreement or sanction should invariably be recorded by the University Engineer before certifying the bill for payment. The original bill shall form a payment voucher and shall be filed in the voucher file in the Accounts Section. The duplicate copy shall be returned by the Accounts Section to the University Engineer after making an endorsement specifying the voucher number and date and the amount for which it is passed.

20.62 When the authorised rate has not been fully earned, a suitable reduction should be made therein and the reasons thereof should be recorded briefly by the University Engineer.

20.63 An advance payment for work actually executed may be recommended by the University Engineer who will certify to the effect that the quantity of work actually done is not less than the quantity for which payment is recommended.

20.64 In the case of contract for finished work, the University Engineer may recommend payment of secured advance not exceeding 90 per cent of the assessed value of material brought to site provided such material is imperishable and is actually required to be used on the work, and the agreement drawn up with the contractor provides that the University secures a lien on such materials and that it is safeguarded against losses due to postponement of the work, or shortage or misuse and against expenses for their proper watch and safe custody. The University Engineer will be responsible for any overpayment and for watching the recovery or adjustment of the advances as and when the material is used for the work.

20.65 All works bills (including those in respect of works entrusted to Architects) shall be thoroughly checked by the Engineering Unit which will ensure that the works have been executed under proper authority and in accordance with the prescribed standards and specifications, that the quantities have been correctly measured and worked out, that the rates and calculations are correct and other conditions of contract are fulfilled and that the excesses or extra items, if any, are covered by the required sanctions. It will also ensure that the bill is complete in all respects including arithmetical accuracy in respect of quantities measured, rates allowed and payment of the dues from the contractor.

20.66 The Accounts Section will further scrutinize the bills and make payments to the contractor or supplier by cheque drawn in his favour. Such cheques shall be delivered directly to the contractor or the supplier and intimation shall be given to the University Engineer about the payment along with the duplicate copy of the bill. As soon as the payments are made, the vouchers will be filed chronologically and posted in the ledger.

20.67 When an on account bill is received for payment in the Accounts Section of the Registrar's Office and the payment thereof is likely to be delayed, advance payment upto 75% of the net amount certified for payment in the bill may be made under the specific orders of the Vice-Chancellor which should be obtained after recording the reasons for the delay. A note of such payment should be taken on the bill, in the contractor's ledger account and other relevant books of account. The contractor should also be immediately informed that the payment so made is advance payment and excess payment made, if any, is liable to be recovered from him.

20.68 On completion of every work other than a current repairs work, a completion certificate in Form No. 94 signed by the University Engineer shall be recorded in the work file concerned.

20.69 At the end of every year, all documents connected with each work shall be filed in the following chronological order, namely as under:—

- (i) True copies of the original estimate and revised estimate, if any,
- (ii) Deviation statements, if any,
- (iii) Contract Bond, if any,
- (iv) Duplicate copies of vouchers (Works bills or Musters or Hand Receipts,
- (v) Remarks of the University Engineer, if any,
- (vi) Completion certificate, if any.

Register of Works

20.70 A register of works (Form 95) shall be maintained for watching progress of expenditure on each work undertaken by the University. The Register of works will show the amount of the sanctioned estimate, total allotment for the year, expenditure incurred against it and the progressive expenditure on the work. In the case of repairs the works accounts will be closed with the financial year. But in the case of other works in progress, the details along with the progressive figures of expenditure up to the end of the year, shall be carried forward to the register of the succeeding year.

20.71 The Register shall be provided with an index which shall be subdivided under the several heads and shall be neatly kept for ready reference. At the commencement of the year the incomplete works of the previous year shall be first entered with the amount of the estimate and the expenditure up to the end of the previous year. The works sanctioned for execution during the year shall then be entered and the amounts of the sanctioned estimates and the allotment for each work shall be noted and each entry shall be initialled by the University Engineer in token of correctness. Any changes in the allotments subsequently made and the amounts of revised or supplementary estimate shall be similarly recorded.

20.72 As soon as the work bills are passed for payment, the amount of each bill shall be posted in the register in the account of the work concerned and progressive total shall be taken in the column provided for the same.

20.73 When a work is complete, the fact of the receipt of the completion certificate shall be noted in the remarks column together with the amount of the certificate. Incomplete works at the close of the year shall be carried forward to the register of the succeeding year with the total expenditure up to the end of the year.

20.74 In addition to the Register of Works a detailed Work Ledger shall be maintained for all building projects. The quantity and cost under each head or sub-head of work as shown in the estimate, shall be entered in the top columns. As soon as bills are passed for payments the items and amounts billed for, shall be entered in appropriate columns and the total expenditure shall be shown at the end.

20.75 The total allotment for the year for each work shall be noted at the top of the page and any additions or reductions made during the year shall be noted with the authority therefor. If supplementary estimates are sanctioned, the items of sub-heads shall be entered below those of the original estimates and both shall be totalled.

20.76 It shall be the duty, of the University Engineer to keep a watch over the progress of the work and to ensure that the expenditure is kept within the sanctioned estimate. If the expenditure is likely to exceed the estimate or the budget provision, the University Engineer will bring this to the notice of the competent authority and propose revised estimates and additional provision for the work.

Tools and Plant

20.77 The University Engineer shall maintain an account of the tools and plant (Form 96) showing the receipts and disposals under the categories mentioned below:—

- (a) Tools and Plant.
- (b) Surveying and mathematical instruments.
- (c) Books and maps.
- (d) Office furniture.
- (e) Other articles.

20.78 All articles should be examined and counted when delivery is taken and entered in the Measurement Book and Tools and Plant Register. The articles should be issued only on receipt of a requisition and their return watched through a register. The articles should be physically checked by the University Engineer and a certificate of such check furnished to the Registrar every year in July. A manuscript register shall be maintained in the University Engineer's office to show the rent recovered from contractors for the loan of Tools.

20.79 Whenever any articles are found to be unserviceable or short, a report should be made giving the particulars of date of purchase, cost of the articles, reason for declaring it as unserviceable and the manner in which it is proposed to be finally disposed of or the circumstances in which the shortage arose. After obtaining sanction of the competent authority for the write off and/or the disposal of the articles, a note should be taken against the entry in the Tools and Plant Register giving reference to the order and indicating the manner in which the article is finally disposed of.

Surplus Materials

20.80 All materials remaining over after completion of a work or which have been received out of works under demolition shall be taken to surplus materials register to be maintained in the University Engineer's office. It shall be in the Form No. 96 prescribed for Tools and Plant, one page being set apart for each kind of material.

Stock

20.81 Materials which are brought and kept in stock for general use on works will be initially debited to the head "stock". A lump sum provision shall be

made for the purchase of material for stock and an estimate will be prepared and got sanctioned by the competent authority before making the purchase.' All materials should be examined, counted or measured, as the case may be, when delivery is taken and entered in the Measurement Book and thereafter in the Stock Register. Materials should be issued only on receipt of an indent. Whenever material is issued for use on works, the works account will be debited by contra credit to the stock account. The adjustments in such cases should be proposed by the University Engineer. The book value of the material should be adopted as basis for this purpose. The articles of stock shall be physically verified by the University Engineer on 1st July, every year and shall be agreed with the ledger. A certificate in this respect indicating shortages or surpluses noticed, if any, should be furnished to the Registrar, by 15th July.

20.82 Stores found surplus should be credited at once and their value adjusted as revenue receipt. The value of deficit, however, should not be adjusted till the deficit is investigated and orders of the competent authority obtained.

20.83 The University Engineer shall also take stock of the surplus materials and the immediate action to transfer them to the stock account or to dispose them of otherwise, with the approval of the Vice-Chancellor.

Immovable Property

20.84 The University Engineer shall also maintain register of immovable properties in respect of all lands, buildings and other immovable property of the University. This register will show the cost of construction or acquisition, cost of subsequent additions and alterations other than repairs made from time to time. The value of land will be shown separately from the value of the building or buildings thereon, the value of each structure being shown separately. Certificate will be furnished by the University Engineer on 1st July every year, stating that the properties are in working order and are being used for the purpose for which they are intended. The registers should be in Forms 97, 98 and 99.

CHAPTER 21

UNIVERSITY PRESS

21.1 The Press will be under the administrative control of a Controller of Printing & Stationery.

21.2 As a rule, all Printing works of the University will be done at the Press. Printing at a private press will be arranged only if the press is unable to cope with the work and the work is so urgent and important that it cannot wait till the Press is free to undertake it. Such printing will be got done through the agency of the press under the express orders of the Vice-Chancellor.

21.3 No private printing will be undertaken at the Press without the express orders of the Vice-Chancellor.

21.4 All works sent to the Press for printing will be accompanied by a requisition duly filled in and signed by the Head of the Department/Office, in Form 100. The Controller of the Press will see that all works are executed in the most economical manner consistent with its importance and due dates are strictly adhered to. Before undertaking printing works, the Controller will also see whether the Budgetary provision exists for such printing.

21.5 Except in cases of urgency, work will be sent to the Press marked "Immediate" or "Urgent" or a date fixed for immediate printing. Approval of the Registrar shall invariably be obtained and communicated to the Press in such cases of urgency.

21.6 All orders received in the Press for printing work will be recorded in a bound register in Form No. 101. The Controller will send the estimates and get a certificate from the Indenting Department regarding provision of the budget or sanction otherwise obtained.

(Note:—In order to keep a collective and chronological record of printing, separate page or pages, shall be allotted to each department.)

21.7 One galley proof and a subsequent page proof only will ordinarily be given of original works. The introduction of fresh matter into proof, unless absolutely unavoidable is strictly prohibited.

Proofs will not be sent in case of reprints except where some fresh matter has been inserted in the original work when a second proof is called for and corrections are few. The Press will be responsible for the corrections of such work.

21.8 Proofs must be returned promptly. Unusual delay in returning proofs will be brought to the notice of the officer concerned, by the Press.

21.9 The despatch of printed material and other supplies (Form 102) by the Press will be accompanied by a bill in Form No. 106 in accordance with the instructions mentioned below:—

- (a) Monetary transactions between two departments of the University are to be effected by the book adjustment and not in cash.
- (b) The Press will prepare a bill in triplicate for the services rendered or supplies made and send three copies thereof to the indenting department.
- (c) The indenting department 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 Head of Section/Department.

“ 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.”

Sd/-

Head of Section/Department.

- (d) The Controller of Press will retain one copy of the certified bill and forward the other copy to the Accounts Section for effecting adjustment after due scrutiny.

21.10 The Controller of Press shall maintain a Ledger in Form No. 104. The Press shall record the particulars of the supply or service rendered to different departments along with its monetary value and shall watch the recovery of the cost through this Ledger. A separate page shall be allotted to each department in the Ledger.

21.11 The charges for all printing and selling prices of all official University publications for sale to the Public will be fixed by the Press Advisory Committee on the ascertained cost of production and other general overhead charges. Such charges will be reviewed by the Controller of Press from time to time and placed before the Press Advisory Committee.

21.12 A separate account in Form No. 105 shall be maintained for the University printing and private printing. Recovery of the cost of printing and other incidental charges shall be watched through the Ledger. Separate page shall be allotted to each department or customer. The Ledger shall be verified periodically by the Controller to see that outstandings are not allowed to

accumulate for long and recoveries are made within a reasonable time. Immediate and prompt action shall be taken for realisation of arrears in each case.

21.13 For private printings, the cost will, unless ordered otherwise, be estimated and realised in advance before the work is undertaken. On completion of the printing, a bill (Form 106) will be prepared in duplicate and one copy sent to the party along with the chalan. The balance of money, if any, will be realised before full delivery of the printing work is given.

(Note :—The Vice-Chancellor may, in individual cases, relax this condition on the merit of each case on receipt of requests from the person concerned.)

21.14 The material required for the printing work will be drawn from the stores in the usual manner on a requisition form. While issuing the material, the store-keeper will 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 Controller.

21.15 Regular and chronic delays in acceptance of debits of indenting departments or in adjustments by Accounts Section will be reported by the Controller of Press to the Registrar. All book adjustments will be carried out before the close of the financial year.

21.16 The Press shall maintain the various Dead Stock and other registers as detailed in the Chapter 9 and carry out a physical verification of the same at least once a year as on 31st March each year and record a certificate in the prescribed form. The instructions contained in Annexure I to Chapter 9 apply *mutatis mutandis*.

The Press will maintain an account of type metal in a prescribed form (Form 107), in respect of the printing done on Mono and Lino type Machines.

21.17 The Controller of Press will prescribe the percentage of normal wastage of type metal during the process of melting and remelting. The percentage will be approved by the Press Advisory Committee. The wastage in excess of the prescribed percentage will be investigated by the Controller of Press and reported to the Registrar who will take suitable action in the matter.

21.18 The Press shall be closed annually for a fortnight from 1st July for stock taking and no indents shall be entertained during this period except those which are very urgent.

21.19 Every year, at the close of the accounts, the Controller of Press shall prepare a profit and loss account and a balance sheet in Form No. 108 with suitable modification to verify the financial results of the working of the Press. A copy of these accounts shall be sent to the Accounts Section along with a brief review of the activities and financial results by the middle of September every year for inclusion in the Annual Accounts.

Stationery

21.20 The Controller shall well in advance of the year assess requirements of of the Stationery articles required for use of the University Office and Departments. After pooling the requirement of the University Office and Departments tenders shall be publicly invited for the supply of articles during the course of the year stating the various types of articles required and the estimated requirement. A rate contract shall be entered into with the dealer whose rates are approved. A list of approved rate contractors shall be supplied by the Controller to the various Heads of Departments who shall purchase the articles as and when required from the approved dealers at the rates given in the rate contracts. As regards the purchases, they shall be made by the Press in bulk. The procedure prescribed in Annexure I to Chapter 9 shall apply *mutatis mutandis* in respect of such purchases.

Liveries

21.21 Supply of liveries to the Class IV employees shall be regulated in accordance with the instructions in the Rule—9.15 on pages 88 and 89.

CHAPTER 22

UNIVERSITY DEPARTMENTS

22.1 The Directors/Heads of the different departments will be responsible for the administration of the department concerned.

Tuition Fees

22.2 The Departments which are situated at the Vidyanagari Campus will follow the following procedure in the matter:—

- (a) As soon as the student is admitted to the Department, the Superintendent/Head Clerk/Clerk concerned will fill up a chalan in quadruplicate and advise the student concerned to pay the amount *in cash* to the credit of the University's General Fund Account with the Allahabad Bank, Kalina Branch, so as to enable the Department to confirm his/her admission.
- (b) On the chalan being presented to the bank, the bank will retain the first two copies of the chalan and return the other two copies to the student concerned after putting thereon its stamp and the signature of the receiving Clerk in token of the amount having been received by it.
- (c) The student will then return both the copies of the receipted chalans to the Superintendent/Head Clerk/Clerk of the Department concerned who will retain the third copy and return the fourth copy to the student concerned. The fourth copy will serve as his receipt for the amount paid by him. The third copy will help the Department in maintaining the tuition fees register.
- (d) At the end of every week, the Department concerned will forward a statement showing *inter alia* the names of the students, chalan nos, and their dates and the details of the amount credited to the Bank under different heads of accounts like, tuition fees, fines, union fee, caution money deposits, etc. The Unit in-charge of the maintenance of the of the books of accounts will initially credit the amount to a Suspense Head (say, Tuition and other fees—Suspense Account) and transfer the said amount from the said suspense head to the appropriate heads of accounts as soon as the statement referred to above is received from the Department. The Unit will enter the chalans department-wise in a separate register to be maintained for the purpose, when the same are received from the bank.

- (e) Where the amount is recoverable by means of adjustment to be made from the scholarship/fellowship claims sanctioned by outside parties and certified by the Department, a cheque for the amount of tuition fee recoverable will be drawn in favour of "Allahabad Bank, Kalina Branch, University of Bombay—General Fund Account" and sent to the Department concerned and the balance paid to the candidate in cash after obtaining his signature for the full amount of the bill. The Department will then arrange to credit the cheque to the University's account with the Allahabad Bank, Kalina Branch, by means of a chalan, as usual.

22.3 The departments which are situated at Campuses other than the Vidyanagari Campus will follow the following procedure in the matter :—

- (a) The Departments which have no accounting units of their own will direct the students to pay the tuition fees at the counter of the Cash Unit of the Registrar's Office or in the Bank of Baroda, Fort University Branch, as the case may be, after the forms/chalans are duly endorsed by them. In case any fine is to be collected, they will clearly indicate the amount of fine to be collected by them.
- (b) All other Departments which have an accounting Unit of their own (headed by a Deputy Accountant) including the Sir J.J. College of Architecture will accept the tuition fees and deposit the amount directly to the credit of the University's General Fund Account (where a separate bank account is opened for the Department) or remit the same to the Registrar's Office together with relevant receipt books and obtain a receipt for the same from the Cash Unit of the Registrar's Office.

22.4 Each Department will maintain a separate register of tuition and other fees showing the names of the students and the details of the tuition and other fees received by it. The register will be maintained termwise. It will be the responsibility of the Department concerned to ensure that the fees in respect of all the candidates admitted to the Department are duly credited to the Bank or remitted to the Registrar's Office, as the case may be. In case of non-payment, the matter will be pursued and a suitable action for its recovery taken. The Department will also ensure that where the amount is directly deposited by students, the chalans received from them are duly stamped and signed by the bank. The Department will ensure that the claims of E.B.C. students re: tuition and other fees are submitted to the State Govt. as early as possible so that the amount could be available well in advance.

At the end each term, a certificate to the following effect will be recorded in the tuition fee register under the signature of the Head of the Department

concerned:—

“Certified that tuition and other fees due from all the students admitted to the Department in the First/Second term of the year is fully recovered and that no amount is outstanding to be recovered.”

Examination Fees

22.5 The examination fees will be collected by each department and a receipt issued from the Special Receipt Books which can be had from the Registrar's office (Examination Section). After the amount is collected, the same will be deposited through a chalan to the credit of the University's General Fund Account with Bank of Baroda, Fort University Branch, or with the Allahabad Bank, Kalina Branch, as the case may be, and the application forms together with the receipted chalans forwarded to the Registrar's office (Examination Section).

Maintenance of Classified Payment Register

22.6 All University departments will maintain a classified payments register in the Form 109 wherein all claims will be taken note of before they are certified by the Head of the Department and forwarded to the Registrar's office for payment. This is necessary to ensure that the budgetted grant under the concerned head of account is not exceeded and that no bill is certified twice. Every voucher/statement will bear the following information:—

- (1) Amount Budgetted—
- (2) Progressive expenditure—(inclusive of the bill)
- (3) Balance available—

Petty Cash Imprest

22.7 Each department will be paid a suitable amount on imprest basis for meeting its urgent requirements. A regular account of Imprest shall be maintained by it. The instructions contained in Rule Nos. 8.49, 8.50, 9.3 and 9.4 apply *mutatis mutandis* and shall be followed for the accounting and recoupment of imprest amount.

Delegation of Powers—Re : Contingent Expenditure

22.8 So far as contingent expenditure is concerned, the Directors/Heads of Departments have been delegated certain powers as specified in Appendix A to Chapter 9 (*vide* pages 93 to 96).

Before incurring any expenditure which is not covered by the said delegation, previous permission of the higher authorities is necessary. The detailed rules

and procedure to be followed before incurring the said contingent expenditure which will include supplies and services as well as incidental expenses, are laid down in Chapter No. 9. Each department will maintain the different dead stock and other registers as indicated therein as also carry out physical verification of the stock at least once a year and record a certificate of actual verification on the fly leaf of the register in the form prescribed thereunder. Separate register will be maintained in respect of the assets purchased out of (a) the grants received from the U.G.C., Ministry and other outside bodies and (b) Depreciation Funds.

Maintenance of Personal Registers of Scholars/Fellows

22.9 Each department shall maintain a personal register of individual scholar/fellow in which all claims after they are certified for payment will be entered. Before the claims are certified, it shall be ensured that the payment certified is strictly in accordance with the terms and conditions subject to which the grant was received. Where a book allowance is payable, it shall also be ensured that the usual discount available to the University is allowed by the book-seller, that books are entered in a separate register and that the same are returned to the Department by the scholar/fellow concerned after his studies are over where such a provision exists under the rules. In case where the scholar/fellow is entitled to a contingent grant, he will be advised to maintain proper vouchers in support of the expenditure incurred by him.

Drawal of Pay and Allowances

22.10 Such of the departments as have their own accounting unit shall be responsible for drawal of pay and allowances of the staff working under them. All other departments will arrange to forward a 'statement of staff changes' before the date prescribed for the purpose so as to enable the Registrar's office to draw the same. Each department will maintain service books in respect of of the employees working in it. The instructions in Rule 10.23 to 10.26 of Establishment apply *mutatis mutandis*.

Collection of Cash and Security Measures

22.11 In the matter of handling cash/cheques, receipts, etc., the detailed instructions as contained in the Chapters 2 and 8 shall *mutatis mutandis* apply to all departments. Attention of such of the departments as are having custody of cheque books is particularly invited to the 'cheque forms control register' prescribed thereunder and they are requested to maintain the same as also follow other instructions in the matter of issue and disposal of cheques.

Advances

22.12 Each department shall maintain a 'register of advances' in the form 110. The balances outstanding at the end of previous year will be first entered in the register and then all advances certified for payment during the year will be entered before the claims are forwarded to the Registrar's office for payment. Whenever an advance is recovered or adjusted by deduction or on receipt of goods, the amount will be noted against the original advance. The register will be balanced at the end of the year and the outstanding advances carried forward to the next year. The advances will be reviewed periodically and necessary measures taken to ensure their prompt adjustment.

CHAPTER 23

CENTRE OF POST-GRADUATE INSTRUCTION AND RESEARCH, GOA

23.1 The Centre of Post-Graduate Instruction and Research and the Centre of Historical Research in Goa, have been started with a cent percent financial assistance from the Government of Goa, Daman and Diu, for imparting instructions to post-graduate students in Goa. The Government of Goa, Daman and Diu has already appointed a Committee to recommend preliminary steps for establishment of a University in Goa. As per report of the Committee the Centre is to be developed as a nucleus of the said University. In view of this, the administrative set up of the Centre has necessarily to be a broad based one and its functioning a little different from that of any other Department of the University. Certain powers have already been delegated to the Centre. It is proposed to vest in the Centre more and more powers, so that it could, function more or less as an autonomous unit and eventually take place of a separate University for Goa, as and when it is established by law. However, at present, the administration of the Centre is looked after by an Advisory Committee appointed by the Executive Council, in consultation with the Government of Goa, Daman and Diu.

23.2 The Centre will be fully responsible for collection of all the amounts due to it. Every amount received by it will be acknowledged on the official receipt form of the Centre. No receipt book shall be printed unless it is specifically authorised by the Director. Each receipt form will be printed in duplicate unless the amount receivable is a fixed sum and is printed on the receipt form itself. A separate register shall be maintained by the Dy. Accountant, showing the details of the receipt books printed, their issues and the balance on hand. He shall also be responsible for their safe custody. No receipt book shall be issued unless it contains on the reverse of the last receipt, the following certificate signed by the Deputy Accountant:—

“ This book contains Receipt No..... to.....
duly verified and issued for use on

23.3 At the end of every 6 months, the stock of all the receipt books will be physically verified by the Deputy Accountant/Superintendent and a certificate recorded to that effect, in the Stock Register. A separate Stock Register will also maintained in respect of application forms for admission, printed by the Centre and the stock on hand verified at the end of each year, by the Dy. Accountant.

23.4 The daily collection made by the Centre shall be recorded by the clerk in a subsidiary register to be maintained in the prescribed form. At the end of each day, the register shall be submitted to the Dy. Accountant, who will verify the correctness of the amount collected by him with reference to the receipts issued and put his dated initial in token of his having verified the correctness of the amount. The Dy. Accountant shall maintain a Cash Receipt Register (Form-25) in which all cash transactions of the day will be recorded chronologically. It shall be his duty to ensure that the entire collections made on any particular day are banked on the following working day and that no amount is utilised for meeting the day-to-day expenditure of the Centre, out of the said collections. After the collections are banked, the cash receipt register together with the paying-in-slips will be submitted to the Deputy Accountant, who will verify the correctness of the amount banked and put his dated initials in the said register. The register shall also be submitted to the Director at the end of each month. The Director may also exercise/prescribe such periodical checks as he may deem proper, on the receipt side. The procedure/instructions contained in Chapter No. 8 (Cash Section) shall also *mutatis mutandis* apply to the Centre.

23.5 At the end of each week, classified details of the different amounts deposited in the bank (except the caution money deposits and the sports fee) shall be communicated to the Registrar to enable the Bombay Office to incorporate them in the Main Cash Book to be maintained by it. This should be followed by a statement showing the full details of the amount deposited at the end of each month. The statement should reach the Registrar's office by the 10th of each month following the month to which it relates.

23.6 Separate Registers shall be maintained for watching the recovery of the tuition fees and the University's share of tuition fees. A statement showing the details of the amount of tuition fees and the University's share of the tuition fees outstanding, if any, as at the end of each financial year, will be forwarded to the Registrar's Office duly signed by the Deputy Accountant and countersigned by the Director.

23.7 A separate bank account named as 'University of Bombay-Centres' Caution Money and Library Deposits Account', has been opened at Panaji, in respect of the caution money and deposits collected from the students. The entire amount collected from the students shall be deposited into the said account. The Deputy Accountant shall ensure that the amounts are regularly deposited. A separate set of books shall be maintained by the Centre, in respect of the said account. The book shall be written daily and submitted to the Deputy Accountant at the end of each day, after the amounts deposited are recorded therein. The Dy. Accountant shall verify the credits and put his initials against them. The book will be reconciled at the end of each month. A separate register in the prescribed form will be maintained by the Accounts

Clerk, showing the name of the student, the receipt number issued, the amount received and banked, the amount refunded and the balance due. At the end of each year, the Centre shall forward to the Registrar, a statement showing the details of the amount outstanding to be paid as at the close of the year. All deposits remaining unclaimed for a period of three years should be forfeited and credited to a separate account to be called the 'Students' Financial Aid Fund', in terms of the Executive Council resolution passed in that behalf. It shall be the duty of the Dy. Accountant to ensure that the balance standing to the credit of the caution money and deposits account in the ledger is in agreement with the total amount shown as outstanding in the caution money deposit register referred to above. The balances will be verified by the Deputy Accountant and a certificate recorded to that effect.

23.8 The amounts collected from the students on account of Union fee will be credited to a separate bank account entitled 'Students Union Fee Goa Centre A/c.' to be operated by the Director. A separate set of books shall be maintained for the purpose. The procedure as detailed in para 6 above will *mutatis mutandis* apply to this account also.

23.9 At the end of each year, the balances standing to the credit of the above current/saving account shall be intimated to the Registrar's office, for being incorporated in the Final Accounts. The Statements shall be accompanied by a certificate to be issued by the bank, confirming the said balance. All minor expenditure of the Centre including the other cash payments to be made by the Centre on the spot like those of travelling and halting allowances and honoraria to post-graduate teachers will be met out of the cash imprest amount kept at the disposal of the Centre. A separate bank account has been already opened at Panaji, for the purpose. The account is operated by the Director. The amount will be drawn by the Director, as and when required. The imprest will be periodically recouped by the Registrar's office, on receipt of a classified statement showing the details of the expenditure incurred by the Centre. The statement will be accompanied by the relevant vouchers, which should be serially numbered. The amount actually spent will be reimbursed by advising the Bank to credit the amount to the said current account. For instructions regarding imprest account and its recouplement Rules 8.49, 8.50, 9.3 and 9.4 may be seen.

23.10 All transactions pertaining to the imprest shall be recorded in a imprest cash account to be maintained for the purpose in form 34 and 34-A. No expenditure out of the imprest shall be incurred unless it is authorised by the Superintendent and the Director. The petty cash book will be submitted to the Deputy Accountant at the end of each week. The Dy. Accountant shall thoroughly check the recouped statement with reference to the vouchers and put his initials in the Petty Cash Book. The cash on hand shall be periodically verified by the Dy. Accountant. He may also exercise such other checks as he may

deem proper. A separate register in the form 110 shall be maintained for all advances made out of the petty cash imprest. A statement showing the advance, if any, outstanding as at the end of each year, shall be drawn and put up to the Dy. Accountant for his verification.

23.11 The pay sheets of the staff pertaining to the Centre shall be prepared by the Centre and forwarded to the Registrar's office so as to reach the office by the 20th of each month, at the latest. The salary sheets will contain all the new appointments as also the other staff changes which are sanctioned till the 15th of each month. The pay sheets will be prepared by the Accounts Clerk and thoroughly checked by the Deputy Accountant who will put their initials on the sheets. The sheets will be accompanied by a statement showing the staff changes sanctioned during the month. The Dy. Accountant in the Registrar's Office will verify only those entries which have a bearing on the staff changes during the month including the new appointments. The Accountant will verify the correctness of the amounts drawn in respect of all the new appointments.

23.12 The Centre shall be fully responsible for deducting the Income tax. The Income tax calculations will be made by the Accounts Clerk and thoroughly verified by the Deputy Accountant. A separate register showing how the amounts deducted were arrived at shall be maintained by the Centre in the prescribed form. The Centre shall also be responsible for depositing the amount deducted into the Government Treasury. It shall also file the Annual Return to be submitted to the concerned Income-tax Officer, every year.

23.13 All the members of the staff in receipt of pay and allowances will be required to open a savings account with the State Bank of India, at Panaji. The State Bank of India, Panaji will be advised to credit the amount to the respective accounts of the employees.

23.14 The Centre will maintain an establishment schedule showing the number of posts sanctioned, the resolution of the Senate/Executive Council under which they were sanctioned/instituted, the scales of pay, the name of the person appointed and the date of his increment. The Bombay Office will also maintain a similiar schedule so that any information regarding staff could be available at short notice.

23.15 All purchase made by the Centre shall be in accordance with the procedure laid down by the Executive Council in that behalf and the sanctions accorded by the Executive Council/Vice-Chancellor, from time to time. In making the purchases, the procedure laid down by the office, in the matter, will be strictly adhered to. (*Vide* Appendix A to Chapter 9.) The claims will be thoroughly checked by the Accounts Clerk and verified by the Deputy Accountant, before they are certified by the Director. It shall be the duty of the Deputy Accountant/Accountant of the Registrar's office to ensure that the

amount certified is within the power delegated to the Director and/or in accordance with the sanction accorded by the Executive Council and the Vice-Chancellor, from time to time. A classified payment register shall be maintained by the Centre, for the purpose in the prescribed form (Form 109). A similar register will also be maintained by the Bombay Office. All claims before they are certified for payment will be entered in the said register.

23.16 The subscriptions paid in advance in respect of journals and periodicals may be debited to the relevant budget head. A register of subscription should, however, be maintained by the Librarian, in the Form 111 in which all orders placed for the various journals and periodicals should be taken note of and their actual receipt watched. It shall be the duty of the Librarian to ensure that all journals and periodicals for which subscription is paid in advance are actually received in the library. In case of delay, the matter should be pursued by sending periodical reminders.

23.17 It will be the responsibility of the Centre to ensure that the amount certified for payment is within the budget provision sanctioned by the Senate, for the purpose. With a view to ensuring that the total expenditure is within the budget provision, the Centre shall record the amount sanctioned by the Senate and the expenditure incurred by the Centre till date, on each claim.

23.18 All purchases shall be recorded either in the dead stock register or the purchase register, as the case may be, to be maintained by the Centre in the prescribed forms, respectively. Similarly, all purchases in regard to library books etc. shall be entered in an accession register to be maintained for the purpose, in the prescribed form. A separate log-book shall also be maintained for all purchases made in respect of the running and the up-keep of the office car. The folio number on which the different dead-stock/material/books etc. are entered shall invariably be shown in the relevant claim, before it is certified for payment by the Director. All claims in regard to purchases (other than books) made above Rs. 500/- will be accompanied by a covering slip in the prescribed form.

23.19 At the end of each year, a physical inventory of all the dead-stock articles will be taken and a certificate in the prescribed form recorded in the dead-stock register. In the case of other purchases, the balance of stock on hand will be physically verified and a certificate recorded. So far as the library books are concerned, an inventory may be taken only at the end of every three years and the losses, if any, reported to the Executive Council, after recording a certificate to that effect.

23.20 In the case of grants sanctioned by the U.G.C. or any other bodies whether for development, maintenance or research, the Centre shall maintain a separate grant register in the prescribed form. It shall also maintain a separate classified register for the expenditure incurred out of grants. Similar registers

will also be maintained by the Registrar's office. The assets created out of development grants shall be entered in a separate dead-stock register and not mixed up with the other dead-stock register maintained by the Goa Office. At the end of each year, all assets created out of grants shall also be physically verified and a certificate recorded by the Director in the prescribed form. In regard to all other purchases made out of grants, the same procedure as detailed above, will be followed.

23.21 As soon as the grants are sanctioned, it will be the duty of the Registrar's office to claim the same and to inform the Goa Office as soon as the amount is received. All claims in connection with the grants shall be scrutinised by the Centre with reference to the terms and conditions subject to which the same are sanctioned. This will be in addition to the usual procedure being followed by the Office in regard to other expenditure. Where no specific terms and conditions are laid down or a separate procedure prescribed by the sponsoring bodies for the purpose, the normal procedure followed by the Centre, in respect of the other expenditure will be followed. It shall be the duty of the Centre to submit periodical reports to the Registrar's office, for onward transmission to the sponsoring bodies. Before, however, doing so, it shall be the duty of the Centre to ensure that the receipts and payments shown in the periodical reports are duly reconciled with the figures shown in the ledger maintained by the Registrar's Office. A certificate shall be recorded to that effect on the said statement.

23.22 The books of accounts pertaining to the main account of the Centre with the State Bank of India, Panaji, will be maintained by the Registrar's office. The cash book will be reconciled with the bank account before the 15th of each month following the month to which it relates. The ledger will be closed every quarter and a trial balance drawn and agreed before the end of the month following the month to which the quarter relates. A copy of the quarterly trial balance will also be sent to the Centre to enable it to reconcile the figures shown therein with the corresponding figures shown in the classified payment register maintained by the Centre. In case of disagreement, it will be the duty of the Centre to reconcile the difference. Final accounts will be prepared by the Registrar's office by the end of June each year. A draft copy of the accounts will be forwarded to the Centre by the end of May, so as to ensure that the expenditure booked in its classified payment register is in agreement with that shown in the final accounts.

23.23 In the month of October, each year, the Centre shall prepare the revised estimates for the current year and the budget estimates for the ensuing year and submit the same to the Registrar's office for consideration by the Budget Committee. The budget will contain detailed explanatory notes in respect of each item under which there are major variations as compared to the amounts sanctioned during the previous two years. In preparing the budget estimates,

the Centre shall ensure that no new item of expenditure is included therein unless the same is previously approved by the Executive Council. For this purpose, the Centre will send all its new proposal for consideration of the Executive Council before the end of September each year so that the same could be included in the budget estimates for the following year.

23.24 In forwarding its budget estimates the Centre shall record a certificate that the different posts shown in the appendices to the budget are in accordance with the Establishment schedule maintained by it. It shall also be the duty of the Deputy Accountant/Accountant in the Registrar's office to ensure that no new posts which are not sanctioned by the competent authority are included in the Budget. He shall also ensure that no new expenditure which is not sanctioned by the competent authority is included in the Budget and that the budget notes are in order.

PART II
ANNEXURES

ANNEXURE-I
STORES ACCOUNTING AND CONTROL

SECTION I

Introductory

The term 'Stores' applies generally to all articles and materials purchased or otherwise acquired for the use of the University, including not only expendable and issuable articles in use or accumulated for specific purposes but also articles of dead stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, etc.

SECTION II

Procedure for purchase of stores, machinery etc.

Purchase of stores shall be made in such a way as to encourage development of the industries of the country and especially those run on cottage or co-operative basis to the utmost possible extent, consistent with economy and efficiency. For this purpose, preference will be given in the following order of preference:—

Firstly: To articles which are produced in India in the form of raw materials or are manufactured in India from the raw material produced in India ;

Secondly: To articles wholly or partially manufactured in India from imported material ;

Thirdly: To articles of foreign manufacture held in stock in India ;

Fourthly: To articles manufactured abroad which need to be specially imported.

The Heads of the Departments, when they are satisfied that such a measure is justified, are authorised to deviate from the above order in exceptional circumstances.

The purchases of stores, machinery, etc., will be divided into two categories, viz., (1) Articles of standard pattern/design commonly available in the market or which can be manufactured locally according to given designs and specifications and (2) Articles of proprietary special or unusual character.

The following procedure should be followed for making purchases:

(1) Articles of standard pattern/design commonly available in the market or which can be manufactured locally according to the given designs and specifications:—

(a) *Purchases above Rs. 20/- in value but not exceeding Rs. 500/-*:—The rates will be ascertained from some dealers and the purchases effected at the lowest rate consistent with quality and requirements. The rates offered by the dealers should be kept on record. As far as possible, the purchases should be made from the Bombay University Consumers' Co-operative Stores Ltd., if the rates of the stores are not higher.

(b) *Purchases exceeding Rs. 500/- but not exceeding Rs. 5,000/-*:—Sealed quotations will be invited from several dealers who are borne on the approved list of suppliers/manufacturers dealing with particular trade. The Central Stores Purchasing Organisation should be consulted to bring all the concerns on the approved list.

Note: In the case of scientific equipment and apparatus, the limit of Rs. 5,000/- shall not apply.

(c) *Purchase of engineering stores, furniture and equipment exceeding Rs. 5,000/-*:—Regular tenders will be called for by the University Engineer/ Departments from contractors/firms on approved list by advertisement in newspapers as considered necessary depending on the nature of stores to be purchased. In exceptional cases, when due to exigencies of service the articles are required to be purchased at short notice such purchase may be effected in the open market at reasonable rates.

In the case of purchases exceeding Rs. 500/- without the normal procedure having been followed, the reasons therefor will be recorded and those exceeding Rs. 2,500/- will be reported to the Vice-Chancellor giving reasons leading to the non-observance of the normal procedure. This does not apply to purchases under category (2) below.

(2) Articles of proprietary, special or unusual characters:—

Such stores will be purchased direct from the manufacturers or dealers at the rates to be settled in advance less discount, if any. If there are number of firms dealing with the particular trade, the quality and the price will be ascertained and after necessary comparison, purchases will be effected at the lowest rate, as far as possible, keeping in view the quality and the suitability of the articles required. For this purpose, price list of approved firms should be obtained and kept on record. Running rate list of stores in respect of various firms on approved list of the Director General of Supplies and Disposals, New Delhi, will be consulted.

PROCEDURAL NOTES

(1) The limits of purchase laid down above refer to single article or number of similar articles to be purchased at a time.

(2) The place of delivery should invariably be specified in the notice calling for tenders/quotations.

(3) The articles required shall be fully described, giving designs and specifications wherever necessary or samples kept to ensure fair competition.

(4) In the notice calling for quotations/tenders, the date and time by which they will be required will be clearly specified. Tenders/quotations received after the specified time shall not normally be considered.

(5) The quotations/tenders should normally be opened by the purchase sanctioning authority in the presence of another official of the Department concerned who will also sign on the comparative statement. In case of tenders invited centrally by the Registrar's Office or the University Press, the tenders should be opened by the Assistant Registrar (Administration) or the Controller of Printing and Stationery, as the case may be, in the presence of the Finance Officer and a comparative statement duly signed by these officers should be submitted with suitable recommendations to the competent authority.

(6) The tenders/quotations will be invited sufficiently in advance of the actual date of receipt except in emergent cases to enable tenderers to quote rates after due date of consideration.

(7) In the case of purchases by open tender/quotation of engineering stores, furniture, equipment exceeding Rs. 5,000/-, earnest money in cash/bank draft will invariably be demanded, which will amount to 5% of the cost of stores. In the event of failure to comply with the supply order, the earnest money will stand forfeited or utilised to meet expenditure by purchasing from other sources. The earnest money will be refunded after 3 months from the date of completion of supply. In the case of defective supply received or defects noticed within a specified period (say three months) the supplier will be required to repair/replace the materials, furniture, equipment, etc., failing which the materials, furniture, equipment, etc., will be repaired/purchased from another agency and the difference in cost, if any, adjusted from the earnest money.

(8) The date by which the stores are required will be indicated in the notice calling for tenders/quotations.

(9) In the notice calling for tenders/quotations it will be specifically stated that the accepting officer has the right to accept the rates of some or all the

articles required as considered necessary by him. For this purpose, contractors/suppliers shall be careful in quoting the rates for each article quite independent of the rates for other articles. The tenders/quotations received will be serially numbered by the opening officer who should also indicate the last tender/quotation as final under his initials.

(10) Comparative statement of tenders will be made out and signed by the officers opening the tenders and rates quoted by various supplies/manufacturers will be specified therein. The accepting officer will record on the comparative statement of tenders the rates accepted which will be specified in the supply order. The comparative statement of tenders along with the rejected tenders will be kept on record for audit purposes.

(11) Normally lowest rates will be accepted. If for any reasons, the lowest rates are considered to be unsuitable or unreasonable, the purchase may be made at other than the lowest rates but reasons therefor will be recorded on the comparative statement of tenders.

(12) The alterations/overwriting in the tenders/quotations noticed at the time of their opening will be specified on each tender/quotation and initialled by officers opening them.

(13) If the response to any invitation to tender/quotation indicates that owing to inadequate publicity or to other reasons favourable rates have not been received, fresh tenders/quotations will be invited and measures taken to bring the invitation of tenders to the notice of all possible tenderers.

(14) In making purchases otherwise than through quotations/tenders it will be ensured that necessary discount/rebate admissible under the rules of business is allowed by the firm.

(15) As far as possible, it should be ensured that the requirements of various kinds of stores required for each department are foreseen sufficiently in advance with a view to ensuring that the normal rules in making the purchases are followed and thus avoiding the necessity of making emergent purchases which comparatively cost more.

(16) Stores should not be purchased in small quantities. Periodical indents may be prepared and as many articles as possible obtained by means of such indents. At the same time, care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to the University. Where scales of consumption or limits of stores have been laid down, the officer ordering the supply should certify on the purchase order that the prescribed scales or limits have not been exceeded.

(17) Purchase orders should not be split up to avoid the necessity of obtaining sanction of higher authority required with reference to the total amount of the orders.

(18) After the purchase rates have been determined, a written supply order shall invariably be issued indicating the requirements of various articles, rates accepted, time by which supply is required to be completed and other conditions connected with the purchase. The original supply order will be sent in support of the bill after the purchase has been completed. For this purpose, two copies of the supply order will be sent to the supplier.

(19) In the case of articles frequently required throughout the year, viz., stationery etc., it is desirable to enter into running contracts for a year or such smaller period as may be considered necessary to avoid calling for tenders/quotations every now and then. The purchase rate accepted in such running contracts will be in force during the given period. Due to the consolidation of the requirements, the rates offered will usually be more competitive and favourable to the University.

(20) All purchases exceeding Rs. 5,000/- in value should be made only after calling for competitive tenders and orders should be placed only with those firms which offer most advantageous terms. No order of purchase of equipment etc. exceeding Rs. 5,000 in value should be placed unless the procedure prescribed is strictly followed and the prior concurrence of the Finance Officer is obtained in all such cases before issue of orders to suppliers.

SECTION III

Stores Accounting Procedure

All stores received (whether purchased or transferred from other Department) should be accounted for in the stock ledgers.

Separate stock ledgers should be maintained for consumable and non-consumable stores. In the case of non-consumable stores, the location of stock should be specified in the 'remarks' column, separate folios should be allotted for each type of stores.

Immediately on receipt of stores, all materials should be examined, counted, measured or weighed, as the case may be, when delivery is taken and they should be taken in charge by a responsible officer, (1. In the case of Department—Teacher or person-in-charge of stores. 2. Central Office—Assistant or Deputy Registrar, 3. Engineering Department—University Engineer, 4. Health Centre—Secretary, Board of Students' Welfare. 5. Library—Not below the rank of the Assistant Librarian) who should see that the quantities are correct and their quality good and record a certificate to that effect and take them on stock register on the date of receipt.

On the receipt of supplier's Bill a certificate of stores having been received, inspected and taken on charge, will be endorsed on the bills as under:—

1. Stores received on
2. Certified that the stores mentioned in the bills have been inspected and found to be in accordance with the supply order and are correct.
3. Taken on charge vide stock Ledger No. Folio No.....

Head of the Department.

All receipt entries in the stock ledger will be initialled by the officer-in charge of stores.

ISSUES

Non-consumable Stores: (Permanent) The issue of stores on loan or use for short periods will not be struck off from the ledger. The receipt for issue will be recorded properly to trace the location. The location of such stores will be specified in the 'remarks' column of the ledger. Unserviceable stores, stores surveyed off or losses, if any, written off will be struck off from the ledger wherein the authority or order sanctioning the write off should invariably be quoted and balances reduced accordingly.

Consumable Stores: Such stores will be issued to the extent actually required and will be struck off from the ledger on the Authority of issue slips and entry in the Issue Register indicating the name of the article, quantity and purpose for which it is required. These will be signed by the individuals receiving and issuing the stores and approved by the Head of the Department.

The issue slips or entries in the Issue Register will be serially numbered, dated and posted in the stock ledger in the chronological order. In the case of consumable stores frequently issued, the issue entries in the stock register may be made weekly or monthly as convenient taking into account the total quantity issued during the period. The page number of the ledger will be indicated against each item on the issue slips and the issue slip No. and date will be entered in the stock ledger against each issue entry and balance struck. Losses, if any, after being written off will be struck off the ledger.

SECTION IV

Physical Verification of Stores and Stock

It is essential to conduct a physical verification of stock periodically in view of the considerable expenditure involved in the purchase of furniture and equipment. To make this effective, it is absolutely necessary to mark suitable guide letters and serial numbers on all the items of furniture and other equipment like

chair, table, etc., lying in the Department and in the rooms of officers. Inventory Charts indicating the items of furniture and their nos. should be prepared and hung at prominent place to facilitate proper verification.

Verification of Stock and Stores

The Head of Department should chalk out a programme of annual stock verification and intimate it to the Stores Verification Officer well in time, so that it may be possible for him to arrange for the test-check through his stock verifier of the verification done by the Department. It is also necessary that whenever persons in charge of stores are transferred, the stock taking should be done and a certificate of handing/taking over of the stores and stock be recorded in the stock ledgers by the relieved and relieving person to avoid any complications relating to the responsibility for stock and stores. Every departmental officer is bound to take over charge of departmental stores which, from the death or departure of a person lately in charge or from any other cause, may be left at or near his station without protection.

The stores verification is primarily to be carried out by the Head of Department (Assistant Registrar [Administration] in the case of the Central office) independently of the Stores Verification Officer. Cent per cent physical verification should be carried out at least once in every financial year.

The officers responsible for the conduct of verification of stores should ensure that the verification is not entrusted to a person:—

(i) who is the Custodian, the Ledger-keeper of the accounts of the stores to be verified or who is a nominee of or is employed under the Custodian, the Ledger keeper or the Accountant, or

(ii) who is not conversant with classification, nomenclature and technique of the particular items of stores to be verified.

The verification shall never be left to low paid subordinates and in the case of large and important stores, it shall be, as far as possible, entrusted to a responsible officer who is independent of the subordinate authority in charge of stores.

The position of library books is somewhat different from that of other stores. Accordingly, the following procedure should be followed for physical verification of books in the libraries attached to the various Departments/Offices:—

(i) Physical verification of books should, if possible, be done every year.

(ii) If having regard to the size of the library, the time, the cost and the personnel involved, etc. it is not possible to have physical verification done annually, the whole of the collection of the books, should be physically verified at intervals of not more than 5 years, at least 1/5th of the library being checked every year.

(iii) Where it is not possible to entrust the work of verification to officers not connected with library, the work may be entrusted to those members of the staff of the library, who are not connected with the custody of the books of the particular section taken up for physical verification.

(iv) The verification would always subject to surprise test-check by some independent officers.

(v) The decision regarding the periodicity of physical verification of books and selection of staff that may be entrusted, should be taken by the Administrative Head of Department.

A certificate of verification of stores with its results shall be recorded on the list, inventory or stock accounts, as the case may be, where such verification is carried out.

In making a physical verification, the following instructions shall invariably be followed:—

(i) Verification shall always be made in the presence of the subordinate authority or of a responsible person deputed by him.

(ii) All discrepancies noticed by him shall be brought to account immediately so that the stores account may represent the true state of affairs.

(iii) Shortages and damages, as well as unserviceable stores, shall be reported immediately to the authority competent to write off the loss and to the stores verification cell.

(iv) Balances of stores shall not be held in excess of the requirements of a reasonable period and in excess of any prescribed maximum limit.

(v) A periodical inspection of stores shall be made by a responsible officer, who shall submit a report of surplus and obsolete stores to the authority competent to issue orders for their disposal. The inspection shall, unless there be good reasons to the contrary, be made six monthly, in the case of perishable stores and once a year in the case of other stores and

(vi) Stores remaining in store for over a year shall be considered surplus unless there is good reason to treat them otherwise.

In the month of June each year, the Head of the Department/Assistant Registrar (Adm.) will submit a certificate to the Finance Officer to the following effect:—

“Certified that I have inspected the Register of articles of dead stock/equipment/consumable and have found that it has been properly kept up-to-date and that the articles mentioned therein are actually held in stock and that no articles have been written off, except under proper sanction, which sanction has been duly recorded on the return under signature of the Head of the Department/Assistant Registrar (Adm.).”

Where a priced inventory is maintained, the values recorded therein shall not be materially in excess of the market value of the stores. The Head of the Department concerned shall issue instructions to govern—

- (i) the fixation of price with reasonable accuracy,
- (ii) the periodical review and revision of rates and
- (iii) the agency to be employed in periodical valuation.

Note: The 'Market Value' of an article, for this purpose, means the cost per unit at which the article or an article of a similar description can be procured at a given time at the stores godown, from some suitable public market. It should be inclusive of carriage and incidental charges and may even include a reasonable provision for wastage, breakage and depreciation where these are inevitable.

All profits and losses due to revaluation, stock taking or other causes shall be duly recorded and adjusted where necessary. Formal sanction of the competent authority shall be obtained in respect of the losses, even though no formal correction of adjustment in accounts is involved.

Losses due to depreciation shall be analysed and recorded under the following heads, as they are due to:—

- (i) normal fluctuations of market prices.
- (ii) fair wear and tear.
- (iii) Lack of foresight in regulating the purchases.
- (iv) neglect after purchase.
- (v) Losses not due to depreciation shall be grouped as:—
 - (i) Losses due to theft or fraud.
 - (ii) Losses due to neglect.
 - (iii) Losses due to an act of God and other calamities, e.g. fire, enemy action, etc.
 - (iv) Anticipated losses on account of surpluses of obsolete stores or of purchases in excess of requirements and
 - (v) Other losses due to damage etc.

SECTION V

Rules for the disposal of stores rendered unserviceable

The result of physical verification shall be communicated to the Registrar's Office together with a list of stores as are found deficient, obsolete and unserviceable in the form prescribed below:—

- | | | | |
|-------------|----------------------------|--------------------------|----------------------|
| (1) Sr. No. | (2) Description of article | (3) Ground balance | (4) Balance Surveyed |
| | (5) Shortage or Excess | (6) Value of shortage or | |

excess (7) Number of articles found obsolete or unserviceable and their value (8) Remarks.

A statement should be attached in support of Sr. No. 7.

In the case of deficiency, the list will also contain a report of the circumstances leading to such deficiency and in other cases about the condition of stores.

The list shall be placed before and considered by a Committee constituted as follows:—

1. Head of the concerned Department
2. Finance Officer
3. Registrar
4. Stores Verification Officer
5. One or two persons having expert knowledge to certify articles like refrigerators, typewriters etc.

The Committee shall survey the stores and make a report together with its recommendations.

The list of such articles together with the report and recommendations of the Committee shall be placed before the Executive Council for consideration.

After the report of the Committee has been accepted and the write off sanctioned, a list of the articles to be disposed of by auction shall be forwarded to the University Engineer who will arrange for the auction of stores.

The articles listed for write off and auction shall be struck off the ledger on the authority of the Executive Council Resolutions and disposal thereof noted, quoting the receipt number and the date under which the sale proceeds have been deposited to the Registrar's Office.

The detailed description of the articles of stores and stock lying as surplus/ unserviceable with Sections/Units and Departments and items of stores found deficient and which require write off sanction by the Executive Council may be sent to the stores verification cell. The unserviceable and/or surplus items of stores should be arranged to be disposed of through the University Engineer to other wise through public auction, only after necessary survey by the Survey Committee and the sanction of the Executive Council after its recommendations.

ANNEXURE II

INSTRUCTIONS FOR INTERNAL AUDIT AND STORES VERIFICATION

SECTION I

Introductory

1. The Internal Audit of the accounts of the University shall be conducted by an Officer designated as 'Internal Audit Officer' who will also function as a stores verification officer. The Internal Audit Officer shall be under the supervisory control of the Finance Officer.

2. The Internal Audit functions are fall under the following broad categories:—

(i) *Pre-audit functions*:—The following transactions shall be pre-audited before any payment is passed for payment:—

- (a) Payments sanctioned for the first time involving a recurring liability.
- (b) Bills for supplies in excess of Rs. 5,000/-
- (c) Final Bills of works of construction.
- (d) Final payments e.g. Provident Fund, Gratuity, etc.
- (e) Last payment of salaries.

(ii) *Post-Audit functions*:—The post-audit shall be confined to audit of receipts, regular establishment charges, scale regulated contingencies and similar payments and the various accounts registers.

(iii) Rendering assistance to the Authorities of the University in the preparation of Statutes, Ordinances, Regulations and Rules affecting financial administration of the University and the disposal of the Audit Reports drawn up by the Statutory Auditors.

(iv) Physical Verification of stocks and stores of the University including the Departments, Institutions and colleges established and maintained by the University.

3. In discharging these functions the Internal Audit Officer shall be assisted by two separate units namely, (1) an Internal Audit Unit and (2) Stores Verification Unit. These two units will respectively perform the functions specified at serial number (1) to (3) and (4) of the preceding paragraph. The Internal Audit Officer will also be at liberty to utilise the services of the staff in the stores verification unit for Internal Audit or of Internal Audit Unit for stores verification whenever they have no adequate work or whenever more employees are required to be drafted for the work of internal audit or stores verification, as case may be.

SECTION II**Internal Audit of Accounts****Procedural Instructions**

4. The Internal Audit Unit should be supplied with the proceedings of the various authorities of the University and the reports of the Visiting Committees of the U.G.C. and other documents affecting finances. The Unit should carefully study these and note all the important points and decisions of a lasting nature in separate note books. Decisions and orders which are of ephemeral character should be recorded in separate note book for reference at the time of audit.

5. *Pre-audit*:—All bills which are required to be pre-audited shall be forwarded by the Accounts Unit to the Internal Audit Unit with all the connected papers and the relevant accounts registers. After due scrutiny such bills shall be stamped “ audited ” by the Internal Audit Unit and will be returned to the concerned Accounts Unit with the connected papers and accounts registers. No payment should be made unless the bills bear the audit stamp. The Internal Audit Officer should give priority to pre-audit of claims to obviate delays in payment to the parties.

6. *Post-Audit*: The post-audit of transactions should be taken up after the close of each month. The Accounts Section shall make available to the Internal Audit Unit all the voucher files, used receipts books/chalans, salary bills and various accounts registers for purposes of audit.

7. In order that the day-to-day working of the Accounts Section should not be held up the post-audit should be conducted in the following order of priority:—

(a) Audit of salary bills drawn at the end of the month should be taken up early in the first week of the following month and should be completed before the 10th of that month. In case of salary bills of temporary establishment drawn on the 10th of each month, audit should be taken up in the last week of the month of payment and completed before the close of the month. Any irregular or excess payments noticed during audit should be immediately reported to the Accounts Section for suitable action to set right the irregularities and effect recoveries from the next salary bills.

(b) Audit of other miscellaneous vouchers shall be taken up after the salary bills are audited. The vouchers shall be audited first and tracing of the audited vouchers to the cash books and the relevant accounts registers should be done thereafter, so that the various accounts registers are not unnecessarily detained in the Internal Audit Unit. If different cash books are kept for recording transactions of alternate months, the tracing of vouchers to the cash books should be done simultaneously with the audit

of vouchers. The audit of vouchers of the preceding month shall invariably be completed before the close of the succeeding month and the voucher files returned to the Accounts Section for safe custody.

8. *Scrutinity of the Statutes, Ordinances, Regulations, Rules, etc:* The different Sections of the Registrar's Office connected with the work of preparation of the Statutes, Ordinances, Regulations, Rules, etc. should refer all such Statutes etc. which involve financial matters and which are not of purely academic importance to the Internal Audit Officer at least one week in advance before these are to be placed before the authorities of the University for consideration.

9. All audit observations should be grouped under distinct categories of receipts and expenditure and should be issued under the signature of the Internal Audit Officer from time to time. Objections on subjects dealt with by different accounts units of the Accounts Section should be on separate sheets. Objection affecting the payments which call for pre-audit, salaries and allowances of officers and academic staff and those involving interpretations of Act, Statutes, Ordinances, Regulations and Rules or suggestions questioning the propriety of any transaction should invariably be shown to the Finance Officer before issue.

AUDIT INSTRUCTIONS

General Principles of Audit

10. *Spirit of Audit:* The fundamental object of audit is to secure 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 the minutest details which would reduce audit to a mere rural. The prescribed checks should, therefore, be observed in the spirit and not in the letter as opposed to spirit. In regard to the various development schemes undertaken by the University with the assistance of the U.G.C., Govt. and other bodies, with or without the University's share, it is necessary to conduct a thorough review of the schemes right from their formation and through the various stages of their implementation with a view to ascertaining that (1) the schemes are economically viable and would not land in infructuous expenditure, (2) they are properly framed and the estimates are properly adhered to, (3) there is no loss due to inefficient handling or lack of foresight, expensive delays and lack of co-ordination, (4) how far the physical targets or final objects are achieved and (5) Whether the desired results can be more economically and effectively achieved by having one composite integrated scheme as against several schemes with more or less similar objectives.

11. *Audit of Receipts:* The audit of receipts should be conducted with reference to the provisions contained in the various Statutes, Ordinances,

Regulations or Rules prescribing the different kinds of fees and charges for services rendered or for the use of University properties. It should be seen that these are recovered strictly according to the scale or periodicity prescribed and any deviations therefrom or remissions are supported by the sanction of the competent authorities. The chief aim should be to ascertain that the procedure prescribed for the raising of demands, its collection and accountal provides for effective built in checks against any loss of revenue or commission of irregularities at different stages of collection and accountal and it is strictly being observed. If any lacuna is noticed, audit may suggest any appropriate improvement in the procedure. In dealing with receipts the basic requirements are that (a) no money is realised save in accordance with the Statutes, Ordinances, Regulations or Rules sanctioned by the competent authority, (b) receipts in prescribed form are given for all moneys received and (c) all moneys realised are brought to account with least practicable delay and are credited to bank in full.

12. Apart from the revenue from internal sources, the grants received from different authorities, e.g. State Govt., Central Govt., U.G.C. and other outside Bodies form a major part of revenue of the University. It should be seen that timely action is taken to claim these grants and that the claims are correctly worked out.

13. The cash-flow analysis is another important aspect which calls for special attention. It should be seen that as and when surplus funds become available they are promptly invested in interest earning securities, fixed deposits, etc. for such duration as would release the surplus funds at appropriate time to meet the future requirements. Idle balances in Bank accounts means loss of income from interest.

14. The demand is also occasioned by some outgoing of University property (as in the case material supplied to contractors from stock and publications given for sale on consignment basis) or cash (as in the case of advances). In the case of materials supplied to contractors for works audit should see that for every reduction in stock there is a per contra credit of its cash equivalent. In respect of University Publications audit can operate with reference to the returns of stock of publications to be furnished by the stores and vendors—*vide* paragraph 16.9 on page-134 of Accounts rules. In the event of outgoing of University cash, it should be seen that the same is entered in a register and its receipts or adjustment is watched. Cases of advances outstanding for over period of more than one year should be zealously scrutinised.

15. *Audit of Expenditure*: In the audit of expenditure it should be seen that—

(1) There exists a provision of funds for the expenditure in the sanctioned Budget or due appropriation is made by a competent authority

by way of supplementary budget or renewal of lapsed grant or reappropriation ;

(2) In the case of different schemes or projects, the expenditure is kept within the limit for various items fixed in the sanctioned scheme or project ;

(3) The expenditure is supported by a sanction properly accorded by a competent authority and is incurred by an officer competent to incur it ;

(4) The expenditure conforms to the relevant provisions in the Act, Statutes, Ordinances, Regulations and Rules ;

(5) In the case of works of construction or supplies, all the prescribed preliminaries e.g. framing of proper estimates duly approved by competent authorities, inviting quotations/tenders, their acceptance by competent authorities, execution of a contract, etc. are duly observed and the rates paid are in accordance with the schedule prescribed by competent authority ;

(6) The expenditure sanctioned for a limited period is not admitted beyond that period without further sanction ;

(7) The rules regarding submission of a claim, disbursement of money claimed and incorporation of the transaction in accounts under the prescribed heads are duly observed ;

(8) There is no waste of money ;

(9) The expenditure is incurred with due regard to the broad and general principles of financial propriety and

(10) The particulars of the claim are given in sufficient details to admit of its identification at any future date and due discharge is obtained after the claim is met to obviate the possibility of double payment.

16. *Audit of Sanctions*: For audit of sanctions to expenditure the following guiding principles have been prescribed in paragraph 262 of the Introduction to Indian Government Accounts and Audit:—

(i) If the sanctioning authority is vested with full powers in respect of certain class of expenditure, the sanction accorded under those powers can be challenged by audit only on grounds of propriety ;

(ii) If it is vested with the powers which may be exercised provided due regard is paid to certain criteria which are expressed in a general form, sanctions accorded under those powers can be challenged by audit—(1) If the disregard of the criteria is considered to be so serious as to make the sanction perverse, or (2) if the facts of the case are such as to make Audit Office confident that one or more of the criteria have been disregarded.

(iii) If it is vested with powers which are expressed in precise terms, the audit office is bound to ascertain that the order defining its powers is obeyed exactly in every instance ;

(iv) For the purpose of financial sanction a group of works which forms one project shall be considered as one work, and the necessity of obtaining the sanction of a higher authority is not avoided by reason of the fact that the cost of each particular work does not require such sanction ;

(v) If any one item of a scheme requires sanction of a higher authority, Audit should hold under objection any expenditure on that item until sanction to it is obtained, and in determining whether objection should be raised to expenditure on any other portion of the scheme prior to the receipt of such sanction, audit should see that the expenditure is not likely to exceed at a later date the limit upto which sanction can be accorded by the original sanctioning authority.

17. Copies of all orders of sanctions accorded are required to be endorsed to the Internal Audit Officer unless the sanction is recorded on the voucher itself or a certified copy of the sanction is attached to the voucher.

18. *Audit against Rules and Orders*: It is essential that the Internal Audit Officer maintains up-to-date copies of the Act, Statutes, Ordinances, Regulations and Rules. In the scrutiny of the subordinate legislation (i.e. Statutes, Ordinances, Regulations and Rules, it should be seen that—

(1) the proposed legislation is not inconsistent with the provisions of the Act, Statutes and Ordinances in force or which are prepared by higher authority,

(2) that they do not conflict with the directives received from Govt. or the Chancellor and other higher authorities, and

(3) the authority whose sanction is proposed to be obtained possesses the necessary rule-making power.

All orders of financial delegation should be zealously scrutinised, as once they are accepted audit of sanctions as well as expenditure and other transactions has to be conducted against them for an indefinite length of time. (Paragraphs 292 and 293 of the introduction to Indian Government Accounts and Audit).

19. *Audit of Suspense Accounts*: Transactions awaiting settlement either by payment or recovery in cash or by adjustment appear in the suspense heads of account. A review of such transactions should be undertaken at the end of each quarter with a view to seeing that the unadjusted balances continue to represent bonafide assets and liabilities of the University which can be realised or settled and that timely action is taken towards their realisation or settlement by the officers responsible therefor. If any items of deposits remain unclaimed over the specified period, it should be seen that they are lapsed to the University under orders of competent authority in the manner specified in Syndicate Resolutions No. 118(27) of 27-11-1965 and 23(21) of 26-11-1966 and

are not carried forward over a period of more than 3 years. Advances given to the various officers of the University which are not promptly settled within a month should be reported to the Vice-Chancellor through the Finance Officer. Similar list should be prepared and submitted to the V.C. in regard to advances given to outsiders which are found to have remained unadjusted for more than three months.

20. *Establishment Bills*: The essential points to be seen in the audit of establishment bills are:—

(i) The sanctioned strength of the cadre of establishment is at no time exceeded. The period for which the establishment is sanctioned should receive special attention.

(ii) Any change in the rate of salary either due to grant of increment, special pay or additional allowances should be verified from the service books and sanctions accorded by the competent authorities as to the correctness of the rate of increment or special pay or additional allowances and the dates from which they are due.

(iii) The entitlement of leave and leave encashment as also the correctness of leave salary should be verified with reference to the leave accounts and orders sanctioning the leave. The statements of calculation of leave salary should be carefully checked.

(iv) A review of the special pay and allowances should be undertaken periodically to ascertain that the circumstances necessitating the grant of special pay continue to exist. By implication, this means that full justification is kept on record whenever any special pay is sanctioned for the first time.

(v) In case of payment of arrears of pay and allowances it should be seen that the amounts were withheld or not drawn in the original salary bill and a note of payment is kept in the original bill and all such payments are entered in a separate register.

21. *Travelling Allowance Bills*: The admissibility of the T.A. claims should be checked with reference to the relevant Statutes and Ordinances regulating travelling allowance. It should be seen that time barred claims are not entertained. The correctness of mileages claimed should be checked from the table of fares in force at the time of the journey. It should be seen that the journeys are performed by the shortest and cheapest routes and the prescribed certificates as to the mode of travel, class of accommodation, ticket number (if so required), dates of travel, and purpose of the journey are all recorded in the bill itself by the claimant. In respect of claims for air travel, it should be ascertained whether the *prior* permission of the V.C. has been obtained for undertaking the journey by air. The postings of the claims of members of various authorities of the University examiners, paper-setters etc. should be traced to

the Travelling Allowance Check Register with a view to ensuring that no double claims are preferred by members who are represented on two or more committees and the second claim is not entertained for attending a meeting fixed on one and the same date. It should also be seen that, as far as practicable, meetings of the Committees on which the same member is appointed are fixed on consecutive days to avoid to and fro journeys twice over.

22. *Contingent Bills*: The contingent bills comprise bills for supplies as also claims for recoument of expenditure met out of imprest advance and other temporary advances. The following audit checks should be applied. It should be seen that—

(1) every bill of purchase is supported by administrative sanction from the competent authority and where lowest rates are not accepted reasons therefor are kept on record, a certificate regarding the correctness of the articles to the effect that they have been received in full and are in good condition and have been accounted for in the relevant stock account (at folio to be specified) is recorded by the Officer preferring the claim ;

(2) the rates are not apparently extravagant and the standards of financial propriety are properly observed ;

(3) the condition laid down in the scale regulated contingencies e.g. supply of liveries to class IV employees etc. are fulfilled ;

(4) the payments which are regulated by a prescribed scale e.g. remuneration to examiners, payments to assistants, peons, hamals engaged for examination work etc. are made in strict conformity with prescribed scales both as respects the amount and the number to be deployed for examination work ;

(5) the different items included in a bill are supported by sub-vouchers and the sub-vouchers are defaced after payment to avoid their misuse for a second time ;

(6) the charges of refund of fees are supported by the original receipts surrendered by the payee and such refunds are accounted for deduct entry, viz., 'deduct refunds', if they are made in the same year ;

(7) if the expenditure in the month of March is usually large, it does not lead to irregularities like debiting the expenditure in anticipation of receipt of articles to avoid lapse of grant.

23. *Audit of Provident Fund*: The audit of the University Employees' Provident Fund mainly consists in seeing that the transactions conform to the Statutes and Ordinances, that the subscription and other dues recoverable under, the Statutes and Ordinances are duly and regularly recovered and the University's share of contribution is properly calculated and credited. The correctness of the accounts of the fund as a whole and the individual subscriber's accounts, in

regard to the credit of their subscription, recovery of advances, University's contribution, interest on P.F. accumulations and the payment of temporary advance or withdrawals, should also be examined.

24. The quantum of audit should be restricted to a percentage check specified below:—

(i) *Credit of P.F. subscription and contribution etc.*: Credits to the individual accounts should be checked for a period of 3 months selected at random.

(ii) *Individual Accounts*: 10% of the individual accounts should be thoroughly checked as regards arithmetical accuracy and calculation of interest and correctness of balances.

(iii) *P.F. Cash Book*: This should be checked in detail for a period of 3 months as regards monthly credits and individual vouchers of payments. Final payments should be checked in detail in all cases.

(iv) *Investment of P.F. accumulation*: It should be seen that the accumulation of P.F. are invested according to the scheme of investment prescribed by Govt. of India— vide G.O.I., M.O.F. Notification No. F. 12(14) PD/75, dated 30th June, 1975.

25. *Grant-in-aid*: Grant-in-aid received by the University fall under the following categories—

- (1) Maintenance Grants;
- (2) Grants towards reimbursement of expenditure already incurred either in full or in prescribed percentage;
- (3) Grants for specific purposes.

26. In case of maintenance grants, audit will be mainly concerned with seeing that they are received according to the prescribed formula and periodicity. In the case of grants of the second type, these are either received in advance or in arrears. In the former case, the correct amount of grant due should be verified with reference to the actual expenditure on the objects for which the grant is paid and refund of excess grant received, if any, suggested. In the latter case, audit should see with reference to the actual expenditure on the specified object that the grants are correctly claimed and received. In the third case, where conditions are attached for the utilisation of the grant, they usually specify the particular objects of expenditure on or the time within which the money must be spent. Unless otherwise specified, every grant for specified objects is subject to the implied condition that—

- (a) the grant will be spent on the object within a reasonable time, if no time limit has been fixed by the sanctioning authority and

(b) any portion of the grant which is not ultimately required for expenditure upon that object is surrendered to the grantor before the expiry of the financial year in which the grant is sanctioned, unless there is a specific provision to the contrary. Due attention should be paid to these points during audit.

(Note: The term "reasonable time" should ordinarily be interpreted to mean one year from the date of issue of the communication sanctioning the grant unless otherwise specifically stated). [vide paragraph 4 and 5 of Appendix 22—Section I of Bombay Financial Rules, 1959].

27. Audit should also see that the half-yearly progress reports are sent without delay to the grant-giving authorities. After the close of each year utilisation certificates of grant should be obtained from the Accounts Section and checked with accounts records and vouchers already audited. The Utilisation Certificates duly signed by the Finance Officer are required to be forwarded to the grant releasing authorities before 31st August each year, and the statutory auditors who in turn will furnish audited utilisation certificates to the grant releasing authorities.

28. *Works Audit*: In order to enable the Internal Audit Officer to conduct the audit of the expenditure on works, the following records should invariably be furnished to him by the University Engineer.

(1) A copy of the approved schedule of rates with amendments made from time to time. Where through rates are given and these are not specifically included as such in the schedule of rates, audit should be furnished with the details of analysis of the rates.

(2) Copies of abstracts of all sanctioned estimates together with revised and supplementary estimates sanctioned by technical authority.

(3) Copies of agreements entered with the contractors.

29. In respect of works carried out by departmental labour it should be seen that the work done is measured and valued according to the schedule of rates and the total wages paid are commensurate with the value of the work turned out. Whenever a work is given on contract it should be seen that the contract agreement satisfies the various requirements of a contract given in the Accounts Code and no unintended benefits are given to the contractor.

30. The contractors' bills should be audited against the rates specified in the contract agreement, quantity of work turned out and measured in the measurement books, the items and quantity of work provided for in works estimates, etc. Measurements should be test-checked to the extent of 10%. It should be seen in audit that claims for extra items or excess over estimated quantities are

not entertained unless they are approved by the competent authorities and savings in contingencies are not utilised for executing new items of work. It should be seen that the provision of account rules regarding the preparation of deviation statements, check-measurements by the Engineer etc. are carefully observed. It should be seen that all measurements are diagonically crosses in red after the bills are paid and the dates of payments are recorded thereon.

31. Timely adjustment or recovery of the cost of material supplied to the contractor at the rates specified in the contract, should also receive special attention. It should be seen that all dues from the contractor either by way of cost of material or hire charges of tools and plants are settled before the final bill is passed for payment and the retention money is refunded only after the period specified in the contract is over.

32. The Internal Audit should review the Register of Works and Material-at-site accounts at regular monthly intervals to ensure that the expenditure on works is properly and regularly posted and at no time the expenditure is allowed to exceed the sanctioned estimated outlay of individual works.

33. *Trust and Endowment Funds*: Under Section 70(2)(c) of the Act, all income or moneys from trusts, bequests, donations, endowments subventions form part of the University Fund. Such of these as are un-conditional can be utilised for general purposes. Where conditions are prescribed, they are embodied in the scheme of endowment setting out the objects for which the income derived from the corpus is to be utilised. A provision is also made for recovery of administrative charges. Such conditional endowments thus fall under the category of earmarked funds. The following points should, therefore, be kept in view while auditing the accounts of these earmarked funds:—

(i) The corpus of the fund is not utilised for meeting the expenditure on the objects set out in the scheme, unless otherwise so provided, and is invested in approved securities ;

(ii) The interest earned is utilised towards the precise objects e.g. scholarships, cost of prizes, books, medals, remuneration of teachers, publication of series by Research Institutes, etc. in accordance with the terms and conditions ;

(iii) The amount of interest left over is invested, if it is substantial ;

(iv) The excess cost, if any, of the prizes, medals, etc. is recovered either from the beneficiaries or donors ;

(v) The interest on securities is realised on due dates and the securities lodged with Bank (s) are agreed with the safe custody receipts furnished by the Bank (s).

The usual checks should be applied on the audit of cash book, vouchers, etc.

34. *Press Accounts*: The following additional checks are prescribed. It should be seen that—

(1) No work is undertaken without a work order from the competent authority and every work order is entered in a Register of Work Orders ;

(2) The estimated cost is worked out for each work order and is noted in the Register of Press Orders ;

(3) Completed works are billed for without delay, the bills are sent to the parties and Personal Ledger Account of the indenting parties are debited and realisation of bills watched ;

(4) The materials used are proportionate to the out turn ;

(5) All forms for departmental use have been duly accounted for in the Forms Register, their stock is maintained and the details are raised against the concerned departments ;

(6) In the case of publications the procedure prescribed in the Accounts Code is followed ; and

(7) Proforma accounts are correctly prepared and kept on record.

35. *Audit of Accounts Registers*: The Day Book shall be checked throughly with the duplicates of receipts, receipted chalans, subsidiary cash collection Registers, payment vouchers and pay-in-slips. The totals should be checked and the correctness of the balances proved and reconciled with the bank balances. The Internal Audit Officer should himself carry out surprise verification of the cash balances and postal stamps, at least once each month.

36. It should be seen that the various accounts registers prescribed in the Accounts Code are regularly maintained and the transactions are posted therein in a chronological order of their occurrence and are duly attested by the Accountant in token of having checked the entries in the Registers.

37. The Internal Audit Officer shall also conduct the local audit of accounts maintained by the various teaching Departments/Institutions/hostels, Library, Press, Health Centres, Inter-Disciplinary Centre, E.D.P.C. and other Sections of the University, after giving advance intimation of at least fifteen days. It shall be the duty of the Heads of the Deptts/Institutions/Sections, etc. to render all assistance to the Internal Audit in the smooth conduct of local audit.

38. The final statement of accounts, Income and Expenditure Account and Balance Sheet should be thoroughly checked in Audit with the relevant Accounts Registers and put up to the Finance Officer for being submitted to the Executive Council which in turn will place it before the Senate. Percentage checks to be applied to various items are given in schedule hereto.

39. *Results of Audit:* All audit objections raised by the Internal Audit Officer should be drafted from time to time and handed over to the concerned sections for compliance. Such of the objections as have not been complied with should be reported through the Finance Officer to the Registrar for necessary orders at the end of each month in the form of an Office Note. In respect of the inadmissible payments, if the Registrar disagrees with the objection, the objection should be submitted to the Vice-Chancellor whose orders will be final.

40. At the end of each year, the Internal Audit Officer should take a resume of all the audit objections raised by him which have remained unsettled and submit his Audit Report to the Finance Officer for being placed before the Accounts Committee for its consideration.

41. In relation to the Statutory Audit of the University Accounts it shall be the special responsibility of the Internal Audit Officer—

(1) to attend to all the preliminary objections raised in audit and to settle them at spot in consultation with concerned authorities.

(2) to obtain the replies of the concerned authorities to the unsettled audit objections and draft replies to the Audit Reports after going through the records where necessary and submit them to the Registrar for approval.

SECTION III

Stores Verification

42. *Object of Stores Verification:* The fundamental objectives of the stocks and stores verification are to ensure that—

(1) the materials conform with the descriptions and specifications shown in the numerical account of materials i.e. the Registers of Dead Stock, machinery, equipment, apparatus, tools and plants, iron, steel, cement etc.

(2) the actual balance, also termed as ground balance, agrees with the book balance ;

(3) the excesses or deficiencies noticed in physical verification are investigated and accounted for by the Officers in charge of the Department/ Office/Section.

(4) the purchases are economically made after proper assessment of requirements and for specific purposes and use ;

(5) there exists a proper arrangement for safe custody of stores to guard against loss due to pilferage or damage on account of weather-conditions, fire, etc.

- (6) surplus materials are disposed of in time ; and
- (7) the accounting system is fool-proof and does not admit of any malpractices.

43. *Functions and scope of the Stores Verification Unit*: To achieve the objectives set out in the preceding paragraph the Stores Verification Unit will have to—

(a) scrutinise the stores accounts both numerical and priced account, where the latter are prescribed, with a view to seeing that—

(i) the instructions as regards the procurement, custody, accountal, annual stock-taking and disposal or writes off stores have been strictly followed and to report the cases of irregular, excessive, uneconomical purchases resulting in loss of revenue or idle outlay ;

(ii) the accounts are written up as and when the transactions occur, and

(iii) they are kept in a proper manner and are available for examination at any time.

(b) conduct a survey of stores by physical verification of items, report excesses or shortages in the ground balance and request the authorities to indicate the source of excess quantities or to fix the responsibility for shortages or losses or to have the unexplained excesses condoned and losses/ shortages written off under the orders of the competent authority ;

(c) In the case of priced accounts, the profit and loss of stock, as a result of periodical revaluation, is not excessive.

(d) proper arrangements are made for security and custody of stores, stores are not scattered at different places and, if the stores are given for use to different sections, a centralised stores accounts with a Distribution Register is maintained and the Sections too maintain an account of stores entrusted to their charge.

Verification of all materials, consumables as well as non-consumables, should be covered by the Stores Verification Unit.

44. *Classification of Stores*: The stores of the University and the various Departments, Institutions, Colleges etc. established and maintained by the University are divided into three categories, namely,

A-Class Stores:—Which comprise stores of major institutions like the University Department of Chemical Technology, University Library at the Fort Campus and at Vidyanagari.

B-Class Stores:—Which comprise stores of Science Faculties, Press, Registrar's Office in the Fort Campus, Correspondance Courses and Jamnalal Bajaj Institute of Management Studies.

C-Class Stores:—Hostels and other offices where the stores mainly consist of articles of Dead-stock, furniture, equipment, a few books etc.

45. *Frequency of Stores Verification*: The periodicity of physical verification of stores shall be as under:—

- A-Class stores:—Annual.
- B-Class stores—Biennial.
- C-Class stores:—Triennial.

In the case of Libraries included in 'A'-Class stores, the physical verification shall be carried out section-wise by selecting a few sections of Books and Journals annually in such a manner that all the sections are covered over a period of three years.

46. *Programming*: Programme of verification of stores shall be prepared by the Inspector of Stores and approved by the Internal Audit Officer sufficiently in advance of each half year (April-September and October-March) with prior consultation of the Heads of Departments etc. so as to cause minimum interference, particularly when the Departments are very busy with examination and academic work. Specific period should be allotted by the Internal Audit Officer to the stores verification unit for the work of verification.

47. *Authorisation*: Whenever the stores verification unit visits any Department, Institution, College or Office for verification of stores it shall carry with it a letter of authorisation from the Internal Audit Officer in the following form—

Authority

“ Shri
(Name)

..... is
(Designation)

hereby authorised to have access to all the stores and stores records for the purpose of verification ”

Signature of the
person authorised

.....
(Signature of the
Internal Audit Officer).

48. The Stores Verification party will consist of one Inspector of Stores and one Stock Verifier working under his close supervision.

49. *Preliminaries to be observed before verification of Stores:* Before commencing the work of verification of Stores the Inspector of Stores should obtain from the Head of the Department, Institution, College or Office, a certified statement of information which *inter alia* should specify:—

- (a) Names of persons in-charge of stores since last inspection,
- (b) Different types of stores under the charge of respective persons
and
- (c) Precise location of stores. The information should be in form 'A' appended hereto.

50. *General Survey of Stores:* The Internal Audit Officer should take a round in the entire office to see whether any stores are lying at places other than usual places of location and through the help of the Head of the Department, etc., he should ensure that all such stores is brought to its proper place. A survey should be taken of all the stocks and stores to see that items of stores and stocks are properly stacked and are susceptible of physical verification.

51. *Arrangement of stores:* A careful examination of the stores and arrangement for storage should be conducted to see that—

- (a) "Pucca" flooring has been provided for storing articles like cement, medicines, chemicals, books, papers, publications, answer-books and similar articles which are likely to be spoiled by moisture, water leakage, white-ants, etc. and anti-pesticide measures are taken ;
- (b) Adequate arrangements exists for protection against fire and fire extinguishers are kept handy and at easily accessible places and fire buckets are always full of sand and/or water where inflammable articles are stored ;
- (c) inflammable articles like petrol, oil, etc. are stocked away from combustible items like cotton-wastes, wood, etc.
- (d) Statutory regulations for storing explosives and poisonous drugs are observed ;
- (e) Adequate measures are taken in respect of articles like steel, pipes oil or asphalt drums, etc. which are usually kept in open by providing for a Watchman and proper fencing as safeguard against pilferage ;
- (f) Items of common domestic use, such as, soap, match-box, towels, dishes, etc. and poisonous drugs are always kept under lock and key ;
- (g) Proper arrangements are made for locking godowns and keys are kept in safe custody and
- (h) Costly and precision scientific instruments and laboratory equipments and their parts are stored with utmost care.

52. Before the actual verification of stores is taken up the stores accounts should be checked to vouch the accuracy of the book balance, as otherwise the stores verification will give misleading results. In the examination of the stores accounts it should be seen that—

(i) the books of accounts are written up-to-date and from day-to-day and in accordance with the occurrence of the transactions both as to receipts and issues ;

(ii) the receipts, issues, writes off and disposals of stores are vouched by appropriate documents, e.g. purchase vouchers, issue slips or indents, orders of writes off, documents like auction proceedings in support of disposals and the prescribed procedure has been followed in regard to the procurement, issue and writes off or disposal of stores ;

(iii) the registers are arithmetically accurate and correctly balanced ;

(iv) there are no cases of Lump Accounting and any irregularities and faulty accountal are regularised to prevent substitution of articles and ensure correct and specific accountal of stores items according to relevant stock particulars ;

(v) issue slips or entries in the Register of Issues are serially numbered and dated and chronologically posted to the accounts. In respect of consumables, the entries of issues may be made in the register at weekly or monthly intervals according to the total quantity issued during the period. In such cases, the reference to the stores ledger folio will be given against each item in the issue slips and the number of issue slip with its date will be posted in the stores ledger against every entry of issue and balances struck.

(vi) The issues are made only on indents signed by a responsible or duly authorised officer, indents complied with are acknowledged by indentors, arrangements are made to account for the issues made to the indentors in his register as receipts and their further consumption is watched and the indents conform to the actual needs of the indentors.

(vii) Losses, if any, due to evaporation, melting of type metal etc. are required to be struck off the ledger. Their extent and percentage should be scrutinised with due regard to the normal percentage of such losses fixed by competent authorities.

(viii) The minimum and maximum levels of stock are fixed for various items of consumables, tools and plants and stores required for issue or as inputs with a view to regulating the periodicity of indenting and purchase and as a control against over-stocking which may result in idle locking up of funds or deterioration of the stock. Such items of stores which are not operated for over two years should be listed and reported. Computation of the balance of stock with reference to the annual consumption will lead to meaningful observations ;

(ix) In the case of priced articles, the issue rates or sales prices are fixed according to rules and profit and loss on stocks as a result of periodical revaluation are not excessive ;

(x) There are no instances of erroneous classification of stores or materials held by any officer or subordinate ;

(xi) Issues are made in order of receipts i.e. articles received first are first issued (FIFO) to avoid spoilage and for this purpose fresh stocks are not dumped with the existing stock but are properly arranged to enable issues to be properly regulated ;

(xii) In the case of medicines and drugs arrangements issues are regulated keeping in view their expiry dates and expired items are not allowed to accumulate ;

(xiii) Accounts of priced publications are at all times up-to-date and any lapses in this regard are brought to notice of authorities at once ;

(xiv) The system of assessment of requirements of stores and indenting them is so devised as to avoid accumulation of non-essential items or perishable items and to derive benefits of competitive rates while making purchases ;

(xv) Separate stock accounts are maintained in respect of—

(a) machinery, for items costing Rs. 500/- or more each,

(b) Apparatus, instruments and equipments, other than wooden and metal furniture, for items costing Rs. 250/- or more each.

(c) Assets procured out of Grants from the University Grants Commission and Government and

(d) Wooden and metal furniture costing Rs. 1,000/- or more each.

The aggregate value of the articles at (a) and (b) qualifies for depreciation grant. The statements furnished for depreciation grant should be checked with these registers. The value of stores in register at (d) should be reconciled with the accounts figure as the same is capitalised in the Balance Sheet ;

(xvi) In the case of work shop stores accounts—

(a) proper accounts of stores withdrawn from the main stores for particular work but not actually used are maintained ;

(b) surplus materials not required as also unserviceable and replaced material is not kept in work-shop, after the job is completed and

(c) materials are not indented from stores in excess of requirements and those intended for a specific job are returned forthwith to the main stores, if the job is postponed for a long period or dropped altogether and the stores are found to be not required on completion of the job ;

(xvii) In the case of works of repairs and renewals of vehicles machinery, etc., the parts replaced are brought to stock in separate account and steps are taken to dispose of such parts ;

(xviii) In the case of books—

(a) the books of references issued to teachers and outstanding against them are acknowledged by them,

(b) no books are outstanding against those who have resigned, retired or transferred and

(c) the cost of books lost or not returned by the students is recovered from their caution money before their transfer or migration certificate is issued or is written off with competent sanction if it cannot be adjusted in full against the caution money ;

(xix) the jobs performed by students in practical work are accounted for preferably on weight basis of the material used till they are subsequently disposed of ;

(xx) the tools and plants, scientific equipment, etc., given to students and teaching staff for the day-to-day studies and for imparting instruction are accounted for properly and their return is watched ;

(xxi) The job work of the press is checked with reference to the work order, raw materials required for the job, issue of raw materials, permissible wastage, and the costing sheets of the final job and the final demand and recovery of the cost of work done either by per contra debit to the departments to whom service is rendered or by recovery in case of outside jobs and there are no credit sales outstandings ;

(xxii) the metal account of type-material is properly kept and the loss is within the permissible limits.

(xxiii) the items of receipt, issues and disposal in respect of the following items are supported by relevant documents and are properly accounted for—

(a) stock of empties, like wooden boxes, packing materials, gunny bags, drums, wooden-boxes, tins, etc.,

(b) dismantled material,

(c) surplus material and

(d) petty material charge to maintenance and repairs work.

(xxiv) farm or garden produce is checked with reference to their actual yield and final disposal.

The detail scrutiny of accounts in the manner specified above shall be done by the Inspector of Stores. The work of checking arithmetical accuracy of entries of receipts, issues, writes off, correctness of the carry over and balances shall be done by the Stock Verifier.

53. *Physical Verification*: Whenever any stores is visited for the first time, the Inspector of Stores shall determine, with the prior approval of the Internal Audit Officer—

- (a) the items and articles to be verified by count, measurement and weight ;
- (b) the percentage of checks to be applied ;
- (c) other items of audit work pertaining to the stores.

He shall also prepare in advance a detailed estimate of the time that would be required for completion of the verification of stores including the submission of the report. The expected turnover of verification shall conform to the following criteria of items which can normally be verified each day—

- (1) 2500 articles by count ;
- (2) 3 Tons by weight ;
- (3) 40 items (i.e. kinds of articles) by measurement.

54. The Stock Verifier is supposed to carry out the physical verification of items selected by the Inspector of Stores for verification.

55. The verification shall be carried out in the presence of the immediate subordinate in charge of stores, e.g. the store keeper or stores-in-charge or any other person deputed in this behalf. The Stock Verifier shall verify the stores by visiting every nook and corner of stores and should not by himself or under his instructions or otherwise arrange to move the articles and bring them to him for verification at some other spot. The points to be seen during verification are given below:—

(i) Comparable like items should be distinguished, identified and suggested with reference to their particulars in the stock registers, and restored to their respective kind if instances of substitution, mix up and other irregularities or inaccuracies are detected ;

(ii) Broken, damaged and unservicable items need not be surveyed but when such a stock is numerically and quantitatively large, they should be assessed and reported separately and distinctly from the regular stock with suitable observations in the statements of verification ;

(iii) The original set up and formation of items of stores should not be disturbed. Local technical assistance should be taken in the verification of complicated mechanical items and other assemblies in order to identify them properly and ascertain whether they are useful or obsolete. Items of stock enumerated in sets should be examined with reference to their components and catalogues and such components should be noted in the statement of verification.

(iv) Heavy balances should be arranged in suitable stacks of equal number or quantity and verified by recording the particulars each stack verified and progressive total of verification.

(v) The stock found in excess or short of the book balances represents unaccounted stores and should be immediately brought to the notice of the officer-in-charge of the stores and adjusted in books by making appropriate entries, such as, "To Stock Taking" or "By Stock Taking", in the case of excesses or shortages, respectively, after the discrepancies are accepted and a report of this should be made. It is necessary to seek explanation for and enquire of the source of excesses, because they are indicative of failure to account for receipts of items acquired by purchase or gift and shortages reflect loss of items or excess in accountal due to improper accounting. If the accounts of such articles are traced later on necessary adjustments should be carried out therein. Whether there is no accountal of item in the stores ledger, an account of the article found during verification should be got opened.

(vi) Fresh arrivals of stock awaiting accountal but mixed up with regular stock should be deducted from the surveyed balance on the strength of voucher or receipt invoices which should be noted in the detail statement after attesting the documents. Where such fresh stocks are separately kept, a sample checking thereof with the documents should be carried out and results recorded.

(vii) Stock shown as issued from items selected for verification on the day of verification should be added to the surveyed balance on the strength of issue notes or entries in the issue register to arrive at the opening balance of the item on that day. This should be done before the count of items is begun for the reason that at times the actual shortages will be camouflaged by showing issues.

(viii) Unauthorised holding of stocks for personal use at residence by the staff should be reported.

(ix) Any large discrepancies found as a result of stock verification between the numerical ledger and other records and the actual count balance should be investigated on spot and detailed report submitted thereon through the Inspector of Stores to the Internal Audit Officer in advance of the final completion of physical verification of other stock items.

(x) In case of stores received in a packed condition, if it is found that the packages are not opened, a sample verification should be done by getting the packages opened and the correctness of the contents should be verified. The date of receipt of such packages should be enquired into and if they are found to be in stock for a long period, the facts should be reported as it would mean locking up money in stores not required for use in the near future. It would also mean that the certificates of verification given on the bills were not true to facts.

56. *Results of Stores Verification:* The Stock Verifier shall record the results of physical verification of selected items of stocks and stores in the statement in form-'B' in duplicate. The statement should be checked by the Inspector of Stores before it is handed over to the Officer-in-charge of the particular stores for his signature. A duplicate copy of the statement should be handed over to the Officer and the total number of items wherein excesses and/or shortages were noticed together with the value of the excesses and/or shortages should be reported through the Stores Verification Report.

Information of stores which have not been operated for over two years should be collected in duplicate in respect of each and every stores and checked by the Inspector of Stores with reference to the minimum levels of stocks fixed by competent authority and their disposal should be suggested in the stores verification report considering such stores as surplus to requirements. Copies of the statement should be submitted along with the Stores Verification report. One copy should be furnished to the Head of the Department/Institution/College, etc. The statement should be in form 'C'.

57. *Completion Certificate:* On completion of physical verification of each Section, stores, etc. certificates to the effect that the items called for verification were correctly presented etc. should be obtained from the subordinate in direct charge of the Section/stores etc. in form 'D'.

58. *Stores Verification Report:* The Stores Verification Report should contain remarks on important defects like defects in procedure, financial irregularities, non-maintenance of accounts, non-production of registers for inspection on demand, incorrect pricing of materials, excessive stockings of materials, losses due to violation of maximum level of stocking, idle investments in stores, or inadequate or improper arrangement of stores or failure to take precautionary measures for the safety of stores, excess or shortages of stores to be stated with reference to the number of stores and their value as per form 'B' and stores not utilised for over two years—vide form 'C'. Minor irregularities should as far as possible be got rectified on spot.

59. The Report should be submitted by the Inspector of Stores to the Internal Audit Officer along with a completion Report in Form 'E'. A top sheet (form 'F') should also be attached to the draft Verification Report. The Internal Audit Officer shall carefully edit and scrutinise the report. The report shall also be discussed by the Internal Audit Officer with the Head of Department/Institution/College, etc. before it is finally issued.

60. The Heads of Departments/Institutions/Colleges etc. shall be given a month's period from the date of issue of the Report to furnish compliance thereof. All follow-up action should be taken by the Internal Audit Officer with the help of the Inspector of stores. If no compliance is received after two

reminders, a semi-official reminder should be sent under the signature of the Finance Officer. In case of non-receipt of full compliance within three months a report should be made to the Vice-Chancellor.

61. At the end of each half year, a brief report of the work done shall be submitted through the Finance Officer to the Accounts Committee. The report shall mention—

(a) the stores verified during the preceding half year,

(b) dates of commencement of verification in each case,

(c) Excesses/shortages noticed together with a brief summary of important irregularities observed and the general state of stores accounts and the position of stocks and stores.

(d) Names of Departments etc. from whom compliance report is not received within three months of the date of issue of the Stores Verification Report.

SCHEDULE

Quantum of Audit

Unless otherwise stated in the Annexure, the following quantum of checks is prescribed:—

- (1) The Internal Auditor should conduct detailed audit of transactions of one month in a quarter supplemented by a review of the transactions in other months. The percentage checks prescribed below should also be applied.
- (2) The percentage checks given in column 2 of the following statement should be applied:—

<i>Particulars of transaction</i>	<i>Percentage check prescribed</i>
1. Receipts of all types—	
(a) The total amount due and the amount actually received should be reconciled under each head of account. Necessary action to be taken on the discrepancies noticed.	
(b) In the case of grant-in-aid receipts, 100% check is to be applied.	
(c) Surprise checking of cash balance of any one day in a month.	

<i>Particulars of transaction</i>	<i>Percentage check prescribed</i>
2. Payments—	
(a) Salary payments—	
(i) First and last payment of the employee	100%
(ii) Leave encashment and sanction to Pension	100%
(iii) Gratuity and refund of provident funds claims	100%
(iv) (a) Service Books (including leave account)	20% so as to cover all service books in five years.
(b) Service books of persons due to retire in the next two years.	100%
(b) Sanctions of all the Scholarships, Fellowships, Free Studentships, etc.	100%
(c) Contingent bills of purchases and supplies—	
Bills of Rs. 5,000/- and above	100%
Bills below Rs. 5,000/-	20%
(d) T.A. claims—	
Claims of T.A. to non-officials	25%
(e) Audit of Works—	
Works costing Rs. 5,000/- and above	100%
Works costing below Rs. 5,000/-	20%
3. Registers—	
(i) Cash Book—	To be checked with transactions of one selected month from each quarter and as regards arithmetical accuracy and reconciliation of balances.
(ii) Journal—	100%
(iii) Monthly Accounts	One month in each quarter.
(iv) Quarterly Accounts	100%

(v) Annual Accounts (including Balance Sheet)	100%
(vi) Account of Receipt Books	100% with verification of blank receipt books in stock.
(vii) Investment Register	100%
4. <i>Dead Stock Registers</i> —(Plant and Machinery, Equipment, etc—costing Rs. 5,000/- and above) Purchases made during the year	100%
5. <i>Stores Accounts</i>	
Receipts and issue of stores	25%
Disposals and writes off	100%
Physical Verification—	
Items costing Rs. 500/- or more	50%
Items costing below Rs. 500/-	10%

The percentages prescribed may be suitably modified with the consent of the Finance Officer and approval of the Executive Council.

FORM 'A'

FORM FOR CALLING THE INFORMATION OF EACH INSTITUTION

Name of the Institution _____

Sr. No.	Name of the Section and sub- section under it.	Nature of Stores held	Place of Store	Name of the person in the immediate charge	Remarks.
------------	---	--------------------------------	----------------------	---	----------

Signature of
Head of Department/Institute/
College etc.

UNIVERSITY OF BOMBAY

Statement of Verification of Stores of _____

Date of Verifi- cation	Sr. No. of Item	Particulars of the item	Quantity		Value				Rate	Ledger Folio	Remarks
			Veri- fied	As per Books	Excess		Shortage				
					Quan- tity	Value	Quan- tity	Value			
			Rs.	P.	Rs.	P.	Rs.	P.			

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Name & designation of the subordinate officer in charge of stores.

Stock Verifier

Officer in charge of Stores.

Date _____

Date _____

Date _____

FORM 'C'

UNIVERSITY OF BOMBAY

Statement of Stores not operated for two years and over as on _____

Item No.	Description of Articles	Bin Card Ledger No.	Balance	Date of last transaction	Rate		Amount		Ledger Folio/or Bin Card No.	Departmental Officer's Remarks
					Rs.	P.	Rs.	P.		

Inspector of Stores.

Signature and Designation of
Departmental Officer.

Date _____ 19 .

Date _____ 19 .

FORM 'D'

UNIVERSITY OF BOMBAY

No. Dated 19

CERTIFICATE

The Physical Stock Verification of..... at ,.....

We hereby certify to the best of our knowledge that all the stock items selected for verification in our custody at..... have been TRULY AND CORRECTLY PRESENTED FOR VERIFICATION and duly verified and that no stock has been left unverified nor is any stock lying unaccounted for, from the items selected for verification.

Signature and Designation of Subordinate responsible for Maintenance of stocks and their Numerical Accounts

Signature and Designation of Officer/or Subordinate in-charge of the Depot.

Date: Stock Verifier.

FORM 'E'

UNIVERSITY OF BOMBAY

COMPLETION REPORT

1. Name of Institution
2. Date of Verification—
 Commenced on 19 .
 Completed on 19 .
3. Total Number of Working Days
4. Number of days as estimated in the programme
5. Number of days taken last year
6. Brief remarks in explanation of any excess of column 3 over 4 and 5:—

- | | Current year | Last year |
|--|--------------|-----------|
| 7. Total Number of Items | | |
| 8. Number of 'Nil' Items | | |
| 9. Number of Items with no discrepancies | | |
| 10. Number of Items with excess | | |
| 11. Number of Items with shortages | | |
| 12. General remarks as to the efficiency of Store-keeping. | | |

Inspector of Stores

Date

19

FORM 'F'

TOP-SHEET OF THE INSPECTION REPORT

Form to accompany the Draft Inspection Report by the Inspector of Stores—

1. Name of Office or Institution visited.
2. Name of the Officers in-charge of Stores and Sub-Stores, etc.
3. Name of the Head of Office/ Institution.
4. Name of Inspector of Stores conducting the verification.
5. Names of the Stock Verifiers.
6. Date of commencement of Verification.
7. Date of Completion of Verification.
8. Date of last Inspection—
 - (a) Number of observations still outstanding from the previous report.
 - (b) No. of observations out of (a) above settled on the spot by the I.O.S.
 - (c) No. of observations still outstanding and hence included in the present report.
9. Number of the observations in current I/R.
10. Date of discussion of the draft report by the I.A.O. with departmental officer.
11. Date of finalization of I.R.
12. Date of Issue of Insp. Report.

Sub. National Systems Unit,
National Institute of Educational
Planning and Administration
 17-B SIA, New Delhi-110016
 LOC. No. 1936
 Date 30.11.84

PART-III
—FORMS—
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FORM 1

(See Rule 2.20)

Stock Account of Receipt Books

Kind of Receipt Book

Date	Job No.	Receipts		Vr. No. and date	Total including previous balance	Date of Issue	Issues		To whom Issued	
		No. of Forms	No. of Books				No. of Forms	Books		
								Number		No. of Receipts
1	2	3	4	5	6	7	8	9	10	11

Signature of Receiver	Balance		Initials of issuing person-Asstt. Cashier/ Cashier	Return of Receipt Books and Forms			Signature of person returning used Books/ Forms	Initials of person receiving used books (Asst. Cashier/ Cashier)	Remarks
	No. of Forms	No. of Books		Date	Book Number	Forms Number			
12	13	14	15	16	17	18	19	20	21

FORM 2
 (See Rule 3.1)
Budget Estimates

Budget At A Glance

(In thousands of rupees)*

	Provision for 1976-77					Provision for 1977-78				
	Part I	Part II	Part III	Part IV	Total	Part I	Part II	Part III	Part IV	Total
1	2	3	4	5	6	7	8	9	10	11
1. Opening Balance										
2. Receipts										
3. Expenditure										
4. Closing Balance										

* Figures rounded to the nearest thousands.

1977-78
PART—I—NON-PLAN@
Abstract

	Provision for the Current Year 1976-77			Provision for the Ensuing Year 1977-78		
	Revenue Account	Capital Account	Total	Revenue Account	Capital Account	Total
1	2	3	4	5	6	7
1. Opening Balance %	*	*		*	*	
2. Receipts						
3. Expenditure						
4. Closing Balance %	*	*		*	*	

@ This part comprises of receipts and expenditure, connected with the normal functioning of the University, including general and auxiliary services.

* Figures of opening and closing balances will appear only in columns 4 and 7 respectively.

% Surplus (+), deficit (-).

SUMMARY

RECEIPTS

Section A—Revenue Account

1. *Grants and Donations :*
 - (a) Income from Endowments and Investments
(other than Earmarked)
 - (b) Donations
 - (c) Contributions
 - (d) Grants

2. *Fees from Students :*
 - (a) Academic
 - (b) Examination
 - (c) Others

3. *Hostels :*

4. *Buildings, Lands and other properties :*
 - (a) Buildings
 - (b) Lands
 - (c) Orchards and Gardens
 - (d) Others

5. *Publications :*

6. *Other Departments :*
 - (a) University Works Department
 - (b) Health Services
 - (c) Other Departments (to be shown individually)

7. *University Auxiliary Services :*
 - (a) Press
 - (b) Electricity Supply Service
 - (c) Water Supply Service
 - (d) Agriculture Farms
 - (e) Dairy Farm
 - (f) Poultry Farm
 - (g) Pharmacy
 - (h) Other Organisation (to be shown individually)

8. *Miscellaneous :*

9. *Maintained Institutions and Schools :*

(Individually)

Total—Section A—Revenue Account*

Section B—Capital Account

10. *Receipts Capital Account :*

(a) Sale of Securities/Investments

(b) Sale of Property

(c) Other Capital Receipts

Total—Section B—Capital Account@

Total—Part I—Non-Plan**

* Total of Major Heads 1 to 9.

@ Total of Major Head 10.

** Totals of * and @ above.

EXPENDITURE

Section A—Revenue Account

1. *Administration .**A. Offices :*

- (1) V.C's Office
- (2) P. V.C's Office
- (3) Registrar's Office
- (4) Finance and Accounts Office
- (5) Internal Audit Office
- (6) Faculties Offices
- (7) Other Offices^v(to be shown individually)

*B. Common Services and General Charges :*2. *Academic Department :*

- (a) Faculties/Colleges/Departments
(Individually)
- (b) Research Projects

3. *Examination :*4. *Library :*5. *Student Facilities :*

- (a) Dean of Students' Office
- (b) Sports, Games, etc.
- (c) N.C.C.
- (d) University Employment Bureau
- (e) Other Activities

6. *Fellowships, Scholarships etc. to Students :*

- (a) Fellowships
- (b) Scholarships
- (c) Stipends
- (d) Prizes
- (e) Medals
- (f) Etc. Etc.

7. *Hostels :*8. *Publications :*9. *Other Departments :*

- (a) University Works Department
- (b) Health Services :
 - (i) Hospitals
 - (ii) Dispensaries
 - (iii) Health Centres
- (c) Property (Estates) Deptt.
- (d) Other Departments (to be shown individually)

10. *University Auxiliary Services :*
- (a) Press
 - (b) Electricity Supply Service
 - (c) Water Supply Service
 - (d) Agriculture Farm
 - (e) Dairy Farm
 - (f) Poultry Farm
 - (g) Pharmacy
 - (h) Other Organisations (to be shown individually)
11. *Miscellaneous :*
- (a) Memberships & Contributions
 - (b) Insurance Premia
 - (c) Furniture
 - (d) Teaching Aids*
 - (e) Office Equipment
 - (f) Other Items
12. *Maintained Institutions and Schools :*
(Individually)
13. *Provident Fund & Pension :*
- (a) Provident Fund Contribution
 - (b) Pension
 - (c) Gratuity
 - (d) Commutation of Pension

@ Total Section A—Revenue Account

Section B—Capital Account

14. *Expenditure on Capital Account :*
- (a) Purchase of Securities/Investments
 - (b) Purchase of Property
 - (c) Other Capital Expenditure

** Total Section B—Capital Account

† Total Part I—Non-Plan

* See Explanation at *Page xiv.*

@ Total of Major Heads 1 to 13.

** Total of Major Head 14.

† Total of @ and **.

DETAILS
RECEIPTS

Major/Minor Heads

Detailed Heads (Illustrative)

Section A—Revenue Account

1. Grants and Donations :

- | | |
|---|---|
| (a) Income from Endowments and Investments*
(other than earmarked) | (a) Statutory Endowments.
(b) Endowment for general purposes.
(c) Other Investments etc. |
| (b) Donations | |
| (c) Contributions | (a) Granthan Vibhag (Visva-Bharati)
(b) Special Funds (B.H.U.)
(c) College of Nursing (Delhi University)
(d) Etc. Etc. % |
| (d) Grants | (a) U.G.C. @
(b) Government of India @
(c) State Governments @
(d) Others. |

2. Fees from Students :

- | | |
|-------------------|---|
| (a) Academic @ | (a) Tuition Fee
(b) Laboratory Fee
(c) Enrolment Fee
(d) Admission Fee
(e) Registration Fee
(f) Library Fee
(g) <i>Deduct</i> provision for freeship ∅ |
| (b) Examination X | (a) Examination Fee †
(b) Marks Fee †
(c) Revaluation/Scrutiny Fee |
| (c) Others | (a) Migration/Transfer Certificate Fee
(b) Fees for Degrees in Absentia/
Diploma and Certificate Fee
(c) Medical Fee †
(d) Fines/Breakages
(e) Journal Fee †
(f) Alumni Association Fee †
(g) Miscellaneous Fees |

* Details to be given in separate Annexures/footnotes.

% See note No. 7 under Expenditure Details in Part III—Earmarked.

@ (i) Excludes fees creditable to other parts of the budget.

(ii) Details to be given in a separate annexure in the proposed form.

∅ (i) This will be minus entry.

(ii) Details to be given in the form proposed for the Minor Head—A—Academic.

X Includes periodical Examination Fees.

† Details to be shown in annexure in the proposed form.

3. *Hostels* : *
- (a) Admission Fee
(b) Hostel Fee
(c) Other Receipts
4. *Income from Buildings, Lands and Other Properties* :
- (a) Buildings (a) Rent from quarters/flats
(b) Rent from Guest Houses
(c) Rent from Shops and Commercial Establishment
(d) Receipts from other buildings
— — — —
- (b) Lands
(c) Orchards and Gardens
(d) Others
5. *Publications*
- (a) Sale of Publications (a) University Publication@
(b) Admission Form and Prospectus
(c) Gazette/New Bulletin
(d) Etc. Etc.
6. *Other Department* :
- (a) University Works Deptt. (a) Sale of Tender Forms
(b) Furniture Rent
(c) Hire Charges of Departmental Vehicles etc @@
- (b) Health Services
Other Department (to be shown individually)
7. *University Auxiliary Services* :
- (a) Press
(b) Electricity Supply Service
(c) Water Supply Service
(d) Agriculture Farm
(e) Dairy Farm
(f) Poultry Farm
(g) Pharmacy
- Other organisations (to be shown individually)
- } Detailed heads to be determined by the University.

* (i) Details to be given in annexure in the form proposed.

(ii) Includes hostels owned as well as hired by the University.

@ Includes Question Papers.

@@ Includes Hire Charges for T & P which should be booked separately in the departments' books.

8. *Miscellaneous* :
- (a) College Buses*
 - (b) Other Conveyances
 - (c) Health Centre, Contributions
 - (d) Charges for Services rendered
 - (e) Sales of Products of Trainees
 - (f) Licence Fee
 - (g) Etc. Etc.

9. *Maintained Institutions and Schools*@ :

† Total Section A—Revenue Account

Section B—Capital Account

10. *Receipts on Capital Account* :

- (a) Sales of Securities/Investments∅
- (b) Sale of Property∅
 - (a) Lands
 - (b) Buildings
- (c) Other Capital Receipts∅

Q Total Section B—Capital Account :

M Total Part I—Non Plan :

* Details to be given in the form of annexures/footnotes.

∅ Includes payment to legal advisors.

@ Only total to be shown here. Detailed budget of the Institutions/Schools should be shown separately in the form of annexures.

† Total of Major Heads 1 to 9.

Q Total of Major Head 10.

M Total † and Q.

EXPENDITURE

Section A—Revenue Account

1. Administration :

(a) Offices

- (i) V.C.'s Office**
- (ii) P.V.C.'s Office**
- (iii) Registrar's Office@**
- (iv) Finance & Accounts Office**
- (v) Internal Audit Office**
- (vi) Faculties Offices**
- (vii) Other Offices**
(to be shown individually)

- (a) Salaries.**
- (b) Other Charges.**

(b) Common Services and General Charges :

- (a) Electricity Charges**
- (b) Water Charges**
- (c) Telephones**
- (d) Travelling Expenses***
- (e) Liveries & Uniforms**
- (f) Stationery & Printing**
- (g) Postage**
- (h) Advertisements**
- (i) Maintenance and repairs of Staff Cars/Guest Cars/Station Wagons, etc.**
- (j) Legal Expenses ∅**
- (k) Ceremonials & Functions**
- (l) Entertainment Expenses**
- (m) Etc. Etc.**

@ Excludes expenditure pertaining to the office of the Controller of Examinations shown under, 4-Examination.

* Other than travelling expenses of examiners and moderators, etc., which shall be shown under " 3-Examinations. (c) T.A. to Examiners and moderators.

∅ Includes payment to legal advisors.

2. *Academic Departments :*

Faculties/Colleges/Deptts. ∅

(i)

(ii)

(b) Research Projects. ∅

- (a) Salaries
- (b) Laboratory expenses
- (c) Purchase of teaching aids and materials.
- (d) Excursions / Educational tours
Field work.
- (e) Bus expenses
- (f) Botanical Garden Expenses.
- (g) Herbarium/Museum (Depttl.)
- (h) Symposium & Refresher courses
- (i) Terminal/periodical Exams.
- (j) Other Charges.

3. *Examinations :*

- (a) Salaries. O
- (b) Remuneration to Examiners etc.*
- (c) T.A. to Examiners & moderators.
- (d) Invigilation expenses.
- (e) Printing of question papers.
- (f) Cost of answer books.
- (g) Tabulation expenses.
- (h) Hire of furniture.
- (i) Other Exam. expenses.
- (j) Printing & Stationery.
- (k) Postage.
- (l) Other charges.

4. *Library :*

- (a) Salaries. @
- (b) Purchase of books/periodicals/
journals.**
- (c) Book Binding charges.
- (d) Catalogung/card Indexing Expen-
diture.
- (e) Micro Films.
- (f) Other expenses. †

∅ (i) Provision to be made Faculty/College/Deptt. wise
(ii) Provision for Library Science Deptt. to be shown under this 'head.'

O Includes salary etc. of Controller of Examination and his staff.

* Provision for setting question papers, marking answer books, payments to internal examiners etc.

@ (i) Excludes salary of staff meant exclusively for Library Science Department.
(ii) Includes salary of staff attached to Departmental Libraries.

** (i) Includes provision for Departmental Libraries also.

† Excludes provision for Library Science Department.

5. *Student facilities :*

- | | |
|---|---|
| <ul style="list-style-type: none"> (a) Dean of Students' Office. (b) Sports, Games etc. (c) N.C.C. (d) University Employment Bureau. (e) Other activities. | <ul style="list-style-type: none"> (a) Salaries. (b) Other charges. (c) Hobby Workshop. (d) Hiking & Mountaineering. (e) Extra-curricular Scientific and Technological activities. |
|---|---|

6. *Fellowships, Scholarships etc. for Students. @*

- (a) Fellowships.
- (b) Scholarships.
- (c) Stipends.
- (d) Prizes.
- (e) Medals.
- (f) Etc. etc.

7. *Hostels. O*

- (a) Salaries.**
- (b) Electricity Charges.
- (c) Water Charges.
- (d) Other Charges. ∅

8. *Publications :*

- (a) Calendars & Codes.
- (b) Prospectus/Syllabi/Courses of Study/Forms.
- (c) Question Papers.
- (d) University Journal/Magazine.
- (e) Books.
- (f) Research work.
- (g) Monographs.
- (h) Gazettes/News Bulletines.
- (i) Etc. etc.

@ (i) This head is not meant for Fellowships, Scholarships etc. out of earmarked/Endowment Funds which should be shown in Part III.

(ii) Excludes freeships and half-freeships.

(iii) Details to be shown in separate annexures.

O Excludes provision for Hostels attached to 'Maintained Institutions and Schools.'

** (i) Includes allowances to Wardens.

(ii) Excludes payments to staff attached to Messes.

∅ (i) Includes hostels owned as well as hired by the University.

(ii) Includes B. H. General requisites, liveries and uniforms, annual function, telephones etc.

9. *Other Departments :*

Common Detailed Heads :

- | | |
|---|--|
| <p>(a) University Works Department.</p> <p>(b) Health Services :</p> <p style="padding-left: 20px;">(i) Hospitals.</p> <p style="padding-left: 20px;">(ii) Dispensaries & Clinics.</p> <p style="padding-left: 20px;">(iii) Health Centres.</p> <p>(c) Property (Estates) Department.</p> | <p>(a) Salaries.</p> <p>(b) Other charges.</p> <p>(a) Minor Works.</p> <p>(b) Maintenance and Repairs.</p> <p>(c) Tools and Plants.@</p> <p>(d) U.W.D. Vehicles.*</p> <p>(a) Expenses on beds.∅</p> <p>(b) Medicines and dressing materials.</p> <p>(c) Instruments and accessories.@</p> <p>(d) Ambulance.*</p> <p>(a) Rents, Rates & Taxes.</p> <p>(b) Expenses on outside properties.**</p> |
|---|--|

Other Departments (to be shown individually).

10. *University Auxiliary Services :*

- | | |
|---|--|
| <p>(a) Press</p> <p>(b) Electricity Supply Service.</p> | <p>(a) Salaries.</p> <p>(b) Paper.</p> <p>(c) Metals and Types.</p> <p>(d) Other materials.</p> <p>(e) Stationery.</p> <p>(f) Machinery & Equipment.</p> <p>(g) Electricity & Water Charges.</p> <p>(h) Depreciation charges.</p> <p>(i) Other charges.</p> <p>(a) Salaries.</p> <p>(b) Cost of energy purchased.</p> <p>(c) Machinery & Equipment.</p> <p>(d) Purchase of stores.</p> <p>(e) Labour charges.</p> <p>(f) Depreciation charges.</p> <p>(g) Other Charges.</p> |
|---|--|

@ Maintenance, repairs and purchase of minor items.

* Maintenance and running expenses.

∅ Includes diets, patients clothing and blankets.

** Details to be shown in annexure/footnotes.

(c) Water Supply Services.

- (a) Salaries.
- (b) Energy charges.
- (c) Machinery & Equipment.
- (d) Purchase of stores.
- (e) Labour charges.
- (f) Depreciation charges.
- (g) Other charges.

(d) Agriculture Farm.

(e) Dairy Farm.

(f) Poultry Farm.

- (a) Salaries.
- (b) Labour charges.
- (c) Seeds & Manures.
- (d) Feeding charges.
- (e) Veterinary services.
- (f) Purchase of stores.
- (g) Machinery & Equipment.
- (h) Depreciation charges.
- (i) Other charges.

(g) Pharmacy.

- (a) Salaries.
- (b) Labour charges.
- (c) Raw Materials.
- (d) Packing materials & containers.
- (e) Electricity & Water charges.
- (f) Purchase of other stores.
- (g) Machinery and equipment.
- (h) Depreciation charges.
- (i) Other charges.

Other organisations (to be shown individually)

11. *Miscellaneous* :

(a) Membership & Contribution.

- (a) Inter University Board.
- (b) Association of Universities of Commonwealth.
- (c) Schools/Institutions.
- (d) University Clubs.
- (e) University Athletic Association.
- (f) Etc. etc.

(b) Insurance Premia. ∅

(c) Furniture*∅

(d) Teaching Aids. ∅ M

(e) Office Equipment. ∅*

∅ Department-wise details to be shown either in the shape of foot-notes or in separate annexures.

* Individual items consisting Rs. 1,000/- and above to be provided for in Section B—Capital Account.

M 'Teaching Aids' means materials and equipments required for teaching purposes, both for Lectures and practical classes including laboratory equipment e.g. charts, maps, models, microscopes, languaphone etc.

GENERAL NOTES

1. The *Summary and Details of the Budget* will be prepared in the proposed form.
2. Expenditure on New Items should be shown in a separate annexure while submitting the budget proposals and should not be included in the "Standing Charges," till they have been approved.
3. The head 'salaries' wherever it occurs should give the following further details.
 - (a) Salaries of Teaching Staff,
 - (b) Salaries of non-teaching Staff,
 - (c) Salaries of lower subordinate staff.

The provisions under each of the above three categories should be split up to show separately the following :—

- (i) Pay :
 - (ii) Dearness Allowance :
 - (iii) House Rent Allowance :
 - (iv) Compensatory Local Allowance :
 - (v) Overtime Allowance, if any :
 - (iv) Other Allowances.
4. The figures proposed under item (3) above should be supported by the details given in the Nominal Rolls/Details of Establishment which must be attached as an essential part of the budget.

There should also be a column in the above statement to show the amount of Provident Fund contribution in each case. The total thereof should tally with the provision under the head "13-Provident Fund & Pension—(A) Provident Fund Contribution."

5. Unless provided for centrally, the expenditure under "other charges" pertaining to a department should include items like charges on electric and water supply, postage and telegrams, stationery and printing, repairs to furniture, telephones, contingencies and thelike. Suitable details and break-up may be given in the form of footnotes.
6. For other heads, details may be given in the form of footnotes on the relevant pages or in separate annexures as may be convenient.
7. In the case of University Auxiliary Services a synopsis about their working and the financial results during the preceding three years may be added as an annexure to the Budget.
8. Brief explanatory notes showing the reasons for variations between the Estimates/ Revised Budget Estimates for the current year and the provision proposed for the ensuing year may be given in a separate annexure in case of major variations.

Form No. 1 (c.f. General Note No. 1)

Total No. of Posts		Classifica- tion	Actuals for 1975-76	Budget Estimates for 1976-77	Revised Estimates for 1976-77	Budget Estimates for 1977-78
Current Year	Ensuing Year					
1	2	3	4	5	6	7

Note : (i) Columns 1 and 2 will be omitted from the Receipt side as well as from the Summary. These columns are to be filled in only against the head 'salaries.'

(ii) Figures to be rounded to the nearest tens in *Summary/Details*.

Form No. 2

(c.f. "1—Grants & Donations B—Income from Endowments").

Sr. No.	Description	Corpus	Nature of Invest- ment	Percen- tage of Return	Arrears (year- wise break- up to be given as footnote)	Total Receipt antici- pated	Remarks	
								6	7	8	9
1	2	3	4	5	6	7	8	9

Form No. 3

(c.f. "II—Fees From Students.

A—Academics B—Examinations C—Others")

No. of students in the current year	College/ Deptt. Class	No. of Students for which provision in the next year's budget is proposed	Details for fees anticipated										Earmarked Fund Budget (Details to be given)	Debt/Deposit Budget (Details to be given)	Provision for free ships etc.	Remarks
			ACADEMIC EXAMINATIONS						OTHERS							
			Tui- tion	Lab.	Etc.	Exam.	Marks	etc.	Jou- rnal	Med.	Etc.					
1	2	3	4(a)	(b)	(c)	5(a)	(b)	(c)	6(a)	(b)	(c)	7	8	9	10	
		<i>College of Science :</i>														
		M.Sc.														
		Part I														
		M.Sc.														
		Part II														
		B.Sc.														
		Part III														
		B.Sc.														
		Part II														
		B.Sc.														
		Part I														
		<i>Diplomas :</i>														
		<i>Schools :</i>														
		etc. etc.														

Note : All the details may be shown either in a combined form or in separate parts as may be convenient.

Form No. 4

(c.f. " III—Hostels and Delegacy—A—Hostels)

No. of students in the current year		Name of the Hostel/ Lodge	No. of seats on the basis of which provision to be made in the next year's budget	Details of fees anticipated			Remarks
Total No. of seats available	Total No. of seats filled in			Admission fee	Hostel fee	etc.	
1	2	3	4	5(a)	(b)	(c)	6

1977-78

Part II —Plan Budget

Sanctioned Total for the scheme	Allotment Break-up	Scheme	Progressive expenditure to end of preceding year (Actuals)		Anticipated Expenditure during the current year		Provisions for the ensuing year <i>i.e.</i> Budget Year	
			19	-19	19	-19	19	-19
			4	5	6			
1	2	3	4	5	6			
II. Scheme No..... Higher Education & Research Development of Science Department :								
A. Physics Department :								
1. Staff :								
(i) Salaries of Teaching Staff								
(ii) Salaries of Non-teaching Staff								
(iii) Salaries of Lower Subordinate Staff								
2. Other Recurring Expenditure								
3. Non-recurring Expenditure :								
(i) Building								
(ii) Equipments								
(iii) Furniture								
(iv) Books								
(v) Etc.								
B. Chemistry Department :								
Etc. Etc.								

- Note :**
- (i) The provision in this part of the budget should be supported with a summary of the scheme. The number and date of the sanction should also be given invariably.
 - (ii) Increases/decreases in the sanctioned allotments should be indicated in the form of a footnote on the respective page to indicate the change. The change should also be indicated clearly in the summary of the schemes quoting the number and date of the sanction in support thereof.
 - (iii) General Notes 3 & 4 under Part I—Non-Plan will apply *mutatis mutandis* to this part also.

1977-78

Part III—Earmarked (Special) Funds Budget

Abstract

(The *Abstract* for this part will be prepared in the same form and with the same details as proposed for Part I—Non-Plan Budget).

SUMMARY**RECEIPTS****Section A—Revenue Account**

1. *Grants for Specific purposes (other than Development Grant) :*
 - (a) U.G.C.
 - (b) Government of India
 - (c) State Governments
 - (d) Foreign Agencies
 - (e) Others
2. *Chairs*
3. *Fellowships/Scholarships*
4. *Stipends*
5. *Lump-sum-Grants :*
6. *Prizes*
7. *Medals*
8. *Fees from students (for specific purposes)*
 - (a) Physical Training
 - (b) Swimming
 - (c) Books, Magazines, etc.
(Maintained Institution and Schools)
 - (d) Etc. Etc.
9. *Other Items*

@ Total Section A—Revenue Account

Section B—Capital Account

- 10 Receipts on Capital Account Q
 - (a)
 - (b)
 Etc. Etc.

O Total Section B—Capital Account

* Total Part III—Earmarked (Special) Funds :

@ Total of Major Heads 1 to 9.

Q See note No. 7(i) in 'Details'.

O Total of Major Head 10.

* Total of @ and O.

EXPENDITURE**Section A—Revenue Account**

1. *Expenditure against 'Grants for Specific Purposes' (other than Development Grants)*
 - (a) U.G.C.
 - (b) Government of India
 - (c) State Governments
 - (d) Foreign Agencies
 - (e) Others
2. *Chairs*
3. *Fellowships/Scholarships*
4. *Stipends*
5. *Lump-sum Grants*
6. *Prizes*
7. *Medals*
8. *Expenditure against Fees from Students (for Specific purposes)*
 - (a) Physical Training
 - (b) Swimming
 - (c) Books and Magazines
(Maintained Institution/Schools etc.)
 - (d) Etc. Etc.
9. *Other Items*

@ Total Section A—Revenue Account

Section B—Capital Account

10. *Expenditure on Capital Account O*
 - (a)
 - (b)

Etc. Etc.

* Total Section B—Capital Account

† Total Part III—Earmarked (Special) Funds :

@ Total of Major Heads 1 to 9

* Total of Major Head 10.

† Total of @ and *.

O See note No. 6 in 'Details'

DETAILS

RECEIPTS

*Major/Minor Heads**Detailed Heads (Illustrative)*

1. *Grants for Specific purposes*
(other than Development Grants)
 - (a) U.G.C.
 - (b) Government of India
 - (c) State Governments
 - (d) Foreign Foundations
 - (e) Others
2. *Chairs*
3. *Fellowships and Scholarships*
4. *Stipends*
5. *Lump-sum-Grants*
6. *Prizes*
7. *Medals*
8. *Fees from Students*
(for Specific purposes),
 - (a) Physical Training
 - (b) Swimming
 - (c) Books, Magazines etc. @
(Maintained Institutions/Schools)
 - (d) Etc. etc.
9. *Other Items* †

M Total Section A—Revenue Account :

1. *Individual schemes/items should be detailed here with break-up under various heads wherever available and considered desirable. Purpose for which the grants etc. have been made available may be explained briefly in annexure.
2. @Institution/School-wise break-up to be given.
3. †Includes transfers from Part I—Non-Plan to meet the deficit under various heads in this Part (such as deficit in cost of medals and prizes etc.) Full item-wise details to be given in annexure. Total provision on this account should be shown as a distinct Minor Head under this Major Head 9. Other item) and this should tally with the corresponding provision under a distinct Detailed Heads to be denoted as “Head 10—Miscellaneous”—F—Other items in Section A of Part I Non-Plan.
4. **M Total of Major Heads 1 to 10.**

Section B—Capital Account

10. Receipts on Capital Account @@

- (i)
- (ii)
- (iii) Etc. etc.

O Total Section B—Capital Account

** Total Part III—Earmarked (Special) Funds :

5. O Total of Major Head 10.

6. ** Total of M and O.

7. @@ (i) The ' Minor Heads ' under this Major Head ' will be practically the same as under Major Head ' 10—Receipts in Capital Account ' under Part I Non Plan Budget.

(ii) Surplus balances available (after providing for the expenditure for the year) if proposed to be invested should be indicated in Section A—Revenue Account with corresponding provision in Section B—Capital Account.

8. Details of endowments and income therefrom should be shown in in Form 2 proposed for Part I—Non-Plan Budget.

EXPENDITURE

Major/Minor Heads

Detailed Heads (Illustrative)

Section A—Revenue Account

1. Expenditure against Grants for specific purposes (other than Development Grants)

- (a) U.G.C.
- (b) Government of India
- (c) State Governments
- (d) Foreign Agencies
- (e) Others

2. Chairs

3. Fellowships/Scholarships

4. Stipends

5. Lump-sum Grants

6. Prizes

7. Medals

8. Expenditure against fees from students (for specific purposes)

*

Common Heads

- (a) Salaries
- (b) Other Charges

Specific Heads

- (a) Physical Training
- (b) Swimming
- (c) Books and Magazines@ (Maintenance Institutions/Schools etc.)
- (d) Etc. Etc.

- (c) Maintenance Charges
- (d) Purchase of Equipment
- (e) Purchase of Furniture
- (f) Purchase of Books/Magazines
- (g) Purchase of Furniture

9. *Other Items*

@@ Total Section A—Revenue Account

Section B—Capital Account

10. *Expenditure on Capital Account*†

(a)

(b)

** Total Section B—Capital Account

Q Total Part III—Earmarked (Special) Funds

1. *Individual scheme/item should be detailed and break-up of expenditure under each should be given under such detailed heads as may be considered necessary by the University (e.g. salaries, other charges etc.)
2. @Provision should be made Institution/School-wise.
3. @@Total of Major Heads 1 to 9.
4. **Total of Major Head 10.
5. Q Total of @@ and **.
6. † The Minor Heads under this Major Head will be practically the same as under the Major Head 14—Expenditure on Capital Account under Part I—Non-Plan Budget.
7. Expenditure provided for in this Part which are to be transferred for being spent from Part I—Non Plan Budget (such as receipts from endowments for Chairs) should be listed out in a separate annexure and the total thereof shown as receipt under a distinct Detailed Head to be opened under the Head, “I—Grants and Donations—D—Contribution” in Section A of Part I—Non-Plan Budget.

GENERAL NOTES

1. The SUMMARY and DETAILS of the Budget will be prepared in the same form (Form No. 1) and subject to the same instructions as for Part I—Non-Plan Budget.
2. New “Endowments” or “Grants” etc. should be shown separately with full details of the offer and the financial implications thereof in a separate annexure and should not be included in the “standing charges” till they have been approved.
3. Instructions contained in General Notes Nos. 3 and 4 under Part I Non-Plan Budget will apply *mutatis mutandis* to this Part, also.
4. Individual running account of each item bring out clearly their financial position should be given in annexure.
5. The University may open such additional Minor/Detailed Heads in this Part as may be considered necessary.

1977-78

Part IV—Debts, Deposits and Advances.

	1	Provision for 1976-77	2	Provision for 1977-78	3
Opening Balance					
Receipts					
Expenditure					
Closing Balance					

SUMMARY

RECEIPTS

1. *Debts*
 - (a) Loans Raised
 - (b) Recovery of Loans and Advances
2. *Deposits*
 - (a) Provident Fund
 - (b) General Depreciation Reserve Fund
 - (c) Other Depreciation Reserve Funds
3. *Students Fund*
4. *Other Funds*

Total Part IV :

EXPENDITURE

1. *Debts*
 - (a) Repayment of Loans raised
 - (b) Repayment of Loans and Advances
2. *Deposits*
 - (a) Provident Fund
 - (b) General Depreciation Reserve Fund
 - (c) Other Depreciation Reserve Funds
3. *Students Fund*
4. *Other Funds*

Total : Part IV :

DETAILS**RECEIPTS**

<i>Major/Minor Heads</i>	<i>Detailed Heads (Illustrative)</i>
1. Debts	
(a) Loans Raised	(a) For specific purposes (b) For general purposes
(b) Recovery of Loans and Advances	(a) Loans (b) Advances
2. Deposits	
(a) Provident Fund	(a) Recoveries from employees and contribution by the University (b) Interest on Investment (c) Recovery of Advances (d) Other Receipts
(b) General Depreciation Reserve Fund	(a) Contribution (b) Interest (c) Other Receipts
(c) Other Depreciation Reserve Funds	
(i) Press	(a) Contribution
(ii) Electricity Supply Service	(b) Interest
(iii) Water Supply Service	(c) Other Receipts
(iv) Agriculture Farms	
(v) Dairy Farm	
(vi) Poultry Farm	
(vii) Pharmacy	
(viii) Etc. Etc.	
3. Students Fund	
(a) Caution Money	
(b) Students Union	
(c) Etc. Etc.	
4. Other Funds @	

Total Part IV :

1. @ Individual items to be detailed.
2. Details of Investments to be shown in form No. 2 proposed for Part I Non-Plan Budget.
3. General Note No. 4 under Part III—Earmarked (Special) Funds will apply *mutatis mutandis to this part also.*

EXPENDITURE**1. Debts**

- | | |
|-----------------------------------|---------------------------|
| (a) Repayment of Loans raised | (a) for specific purposes |
| | (b) for general purposes |
| (b) Payment of Loans and Advances | (a) Loans |
| | (b) Advances |

2. Deposits

- | | |
|---|-------------------|
| (a) Provident Fund | (a) Final Payment |
| | (b) Advances |
| (b) Expenditure met out of General
Depreciation Reserve Fund | |
| (c) Expenditure met out of Other
Depreciation Reserve Funds. | |
| (i) Press | |
| (ii) Electricity Supply Ser-
vice | |
| (iii) Water Supply Service | |
| (iv) Agriculture Farm | |
| (v) Dairy Farm | |
| (vi) Poultry Farm | |
| (vii) Pharmacy | |
| (viii) Etc. etc. | |

3. Students Fund

- | |
|--------------------|
| (a) Caution Money |
| (b) Students Union |
| (c) Etc. etc. |

4. Other Funds@

Total : Part IV

@ Individual items to be detailed.

GENERAL NOTES

- The SUMMARY and DETAILS of the Budget will be prepared in the same form (Form No. 1) and subject to the same instructions as for Part I Non-Plan Budget. Columns 1 and 2 of that form may, however, be omitted so far as this Part is concerned and the remaining columns be re-numbered suitably.
- The University may open such addition Minor/Detailed Heads in this Part as may be considered necessary.

FORM—3

(See Rule 3.23)

UNIVERSITY OF BOMBAY
For Supplementary Grants

Budget Head	Amount	Justification for supplementary grant
1	2	3

FORM—4

(See Rule 3.29)

UNIVERSITY OF BOMBAY

Statement showing details re : renewal of lapsed grants

Budget Head	Amount Provided during 19 -19	Amount spent during 19 -19	Total grant lapsed	Amount of grant to be renewed during 19 -19	The amount provided in the current year's Budget viz. 19 -19	Justification for renewal of lapsed grant
1	2	3	4	5	6	7

FORM—5

(See Rule 4.2)

UNIVERSITY OF BOMBAY

Fund

Fund

Year

Year

CASH BOOK

CASH BOOK

Receipts

Payments

Date	Month	Credit Voucher No.	Particulars	Receipt No.	Led. Folio	Amount
------	-------	--------------------------	-------------	----------------	---------------	--------

Date	Month	Voucher No.	Particulars	Cheque No.	Led. Folio	Amount
------	-------	----------------	-------------	---------------	---------------	--------

Total C.O.

Total C.O.

XXX

FORM—6

(See Rule 4.5)

UNIVERSITY OF BOMBAY

Reconciliation Statement

Reconciliation Statement with the.....
(Name of the Bank Account & Bank)

as at.....

Particulars		Rs.	P.				
Balance as per Cash Book							
<i>Less</i> Cheques, I.P.O's., etc., deposited with the Bank but not realised							
<i>Add</i> Cheques drawn but not presented							
Cheque		Amount		Cheque		Amount	
No.	Date	Rs.	P.	No.	Date	Rs.	P.
Total				Total			

Balance as per Pass Book.....

FORM—7

(See Rule 4.8)

UNIVERSITY OF BOMBAY

Register of Daily Balances

Date

Particulars	Opening Balance	Receipts	Total	Payments	Closing Balance
1	2	3	4	5	6
1. General Fund					
<i>(i) General Fund Accounts with Bank of Baroda, Fort University Branch</i>					
<i>(a) Receipts (Account No. 213)</i>					
<i>(b) Account No. 1 (Account No. 250)</i>					
<i>(c) Salaries (Account No. 522)</i>					
<i>(d) Account No. 2 Departments (Account No.251)</i>					
<i>(e) Chemical Technology (Account No. 601)</i>					
<i>(f) University Library (Account No. 600)</i>					
<i>(ii) General Fund Account with Allahabad Bank, Kalina Branch</i>					
<i>(iii) General Fund Chemical Technology Account with Bank of Baroda, Dadar Branch</i>					
Total :					
2. Other Funds					
<i>(a) Grants Fund I</i>					
<i>(b) Grants Fund II</i>					
<i>(c)</i>					
Total :					
Grand Total :					

FORM—10

(See Rule 4.20)

UNIVERSITY OF BOMBAY

Register of Suspense Account

19 —19

Receipt No. and Date	Amount Received	Name of the Party	Particulars	Date of passing the bill	Amount paid	Remarks	Balance as on 1st April, 19	Date of passing the bill	Amount paid	Remarks	Balance as on 1st April, 19	Date of passing the bill	Amount paid	Remarks	Balance as on 1st April, 19
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

FORM—11

(See Rule 4.20)

UNIVERSITY OF BOMBAY

Register of Foreign Suspense Account

19 -19

Receipt No. and Date	Name of the Party	Particulars	Amount in Foreign Currency	Date of deposit	Credit Voucher Number	Amount realised in Indian Currency	C.B.F./ Voucher Number	Date of passing the bill	Amount paid	Remarks
1	2	3	4	5	6	7	8	9	10	11

ALXXX

FORM—12

(See Rule 5.5)

UNIVERSITY OF BOMBAY

Report of various grants-in-aid due to be received as on _____, but not received till _____

Name of the Scheme	Total approved grant	Progres- sive expen- diture at the end of _____	Sharing basis			Total amount due at the end of _____			Total amount received at the end of _____			Balance to be received at the end of _____	Remarks
			U.G.C. Govt.	State G.O.I.	Other Bodies	UGC, State Govt.	G.O.I. Bodies	Other	UGC State Govt.	G.O.I. Bodies	Other		
1	2	3	4			5			6			7	8

FORM—13

(See Rule 6.7)

UNIVERSITY OF BOMBAY

Investment Register

Year, Month and Date	Particulars of Investment (Re: Head of Account, Name of the Bank, Period of Investment, Rate of Interest, Due Date, Fixed Deposit Receipt No., Memorandum of Securities Nos., Govt. Promissory Note Nos. etc.).	Ledger Folio	Details of Purchases						Remarks	Details of Sales						Balance at Face value				Remarks
			Rate %	Fixed Term Deposits	Securities		Rate %	Fixed Term Deposits		Securities		Fixed Term Deposits		Securities						
					Purchase Cost	Face value				Purchase Cost	Face value	Rs. P	Rs. P	Rs. P	Rs. P					

XXXX

FORM—14

(See Rule 6.7)

UNIVERSITY OF BOMBAY

Investment Ledger (For Fixed/Short Term Deposits)

Account.

Year, Month & Date	Particulars of Fixed Deposit	Safe Custody Receipt No., if any	I.R.F.	Amount Invested	Amount Realised/Renewed	Balance
1	2	3	3	5	6	7

FORM—15

(See Rule 6.7)

UNIVERSITY OF BOMBAY

Investment Ledger

(For Securities)

Account.

Year, Month & Date	Particulars of Securities	Safe Custody Receipt No.	I.R.F.	Face value		Balance
				Purchased Rs.	Sold Rs.	

FORM—16

(See Rule 6.12)

Part-I—Fixed/Term Deposits

UNIVERSITY OF BOMBAY

Register of Realisation and Renewals of Investments

Month and Year

Sr. No.	Date of Realisation	Name of the Fund	Particulars of Investments	Investment Register Folio & Date	Amount invested	Amount Realised	Investment Register Folio	C.B.F.	Amount Renewed	I.C.R.F.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

FORM—17

(See Rule 6.12)

Part II—Securities

UNIVERSITY OF BOMBAY

Register of Realisation and Renewals of Investments

Sr. No.	Date of maturity	Particulars of Investments	FACE VALUE						FACE VALUE		Total	Remarks	
			General Fund	Centenary Endowment Fund	Provident Fund	Government Grant Depreciation and Obsolescence of Buildings and Machinery Fund	University Grant Depreciation and Technology Obsolescence of Building and Machinery Fund	Singhaneer Endowment Fund	Trust Fund	Other Funds			
										Name of the Fund			Amount
Rs.,	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				

FORM—18

(See Rule 6.14)

UNIVERSITY OF BOMBAY

Interest Watch Register (Fundwise and Security-wise)

Date	Parti- culars	Amount (Face value)	Period	Rate of interest	Due Date	Interest due Biennially	1976	C.B.F.	1977	C.B.F.	1978	C.B.F.	1979	C.B.F.	1980	C.B.F.	1981	C.B.F.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

FORM—19

(See Rule 6.15)

UNIVERSITY OF BOMBAY

Consolidated Interest Register

Financial Year 19 —19

	General Fund				Provident Fund				Centenary Fund			
	Quarter I	Quarter II	Quarter III	Quarter IV	Quarter I	Quarter II	Quarsr III	Quarter IV	Quarter I	Quarter II	Quarter III	Quarter IV
	INTEREST DUE											
INTEREST RECEIVED												
BALANCE												
REMARKS												

FORM—20

(See Rule 7·19)

UNIVERSITY OF BOMBAY

Particulars of Grant

File No.

Register for watching receipt of grants

- (1) Plan :—
- (2) Nature :—
- (3) Purpose :—
- (4) Category :—
- (5) Details of Approved Ceiling Expenditure and Sharing Basis :—
- (6) Authority of Sanction :—
- (7) Authority of Acceptance :—
- (8) Condition :—
- (9) Tenure :—(i) Date/year of implementation :—
(ii) Date/year of termination :—

Please see page.....

UNIVERSITY OF BOMBAY
Details of Receipts and Expenditure

RECEIPTS							EXPENDITURE					Remarks	
Year	Sanc- tion No. and date	Receipt No. and date	Grant from sponsoring body (i.e.)	State Govt. Grant	University Contribu- tion (Fund :-)	Other Sources	Total	Year	Total	Share of sponsoring Body (i.e.)	State Govt. Share		Univer- sity Share	Other sources

FORM—21

(See Rule 7.23)

**REGISTER OF ASSETS ACQUIRED WHOLLY OR SUBSTANTIALLY OUT OF THE GRANTS FROM THE UNIVERSITY
GRANTS COMMISSION**

Name of the Grantee Institution :

Sr. No.	No. and Date of sanction	Amount of the sanctioned grant	Brief purpose of the Grant		whether conditions re: the right of ownership of U.G.C. in the property or other assets acquired out of the grant was incorporated in the Grant-in-aid sanction	Particulars of assets actually created or acquired	Value of the assets as on . . .	Purpose for which utilised at present		Encumbered or not	Reasons, if encumbered	Disposed off or not	Reasons & authority, if any, for disposal	Amount realised on disposal		Remarks
			Rs.	P.				Rs.	P.					Rs.	P.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	

FORM—22

(See Rule 8.3)

UNIVERSITY OF BOMBAY

Register of Advance Receipts

Sr. No.	Advance R.No. & Date	Amount	Name of the Party	Fund	Particulars	Signature of the Cashier/Accountant, authorising the issue of receipt	Date on which the amount is received and credited to the Account	Signature of the Cashier in token of having verified the credit	Remarks
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FORM—23

(See Rule 8.6)

UNIVERSITY OF BOMBAY

Register of Money Orders

Sr. No.	Date	Name of the Remitter and his address	Purpose for which the amount is received	Amount received		Detail of withdrawal Amount Date		Balance, if any		Remarks
				Rs.	P.	Rs.	P.	Rs.	P.	

FORM—24

(See Rule 8·14)

Main Cash Receipts Register

Date	Heads of Receipts														
	Examination Fees					Fees for marks, verifications etc.						Pres Bills			
	1	2	3	4	5	1	2	3	4	5	6	1	2	3	4

Date	Heads of Receipts														
	Correspondence Courses						Services charges					Rent from the students			
	1	2	3	4	5	6	1	2	3	4	5	1	2	3	4

Date	Sundry account	Receipt No.	L.F.	Amount	Total Collection	Date	Balance Banked	Particulars of remittance	Verificaion

Note : Each head of Receipts should have sub-heads as required to provide for different types of receipts and each type of receipt should have two columns for receipt Nos. and amount.

FORM—25

(See Rule 8.15)

UNIVERSITY OF BOMBAY

Accounts Department

Cash Receipt Register

Total Collection Register

D Series Receipt No.	General Fund	Receipt Nos. From/To	Total		Other Funds	Receipt Nos. From/To	Cash Cheques	Amount	
			Rs.	P.				Rs.	P.
1.	Eligibility Section				1. General Fund A/c. No. 2				
	(1) Migration Certificate (Rs. 5/-)				(1) Tuition Fees				
	(2) Eligibility Certificate (Rs. 10/-)				(2) Hand Books				
	(3) Eligibility Certificate (Rs. 25/-)				(3) E.D.P. Centre				
					(4) J.B.I.				
					(5) J. J. College of Arch.				
					(6)				
2.	J. B. Institute/Ext. Courses				2. Grants Fund A/c. No. 1				
3.	Hostel Rent (Churchgate Hostel) House Rent (I.S.H.)				3. Grants Fund A/c. No. 2				
4.	Music Centre				4. Grants Fund (Other Sources) Account				
5.	Accounts Section				5. Suspense & Deposit A/c. (a) Local Susp. (b) Susp. & Deposit (c) Corrs. Courses				
6.	Journal/Bulletin				6. Provident Fund				
7.	University Information Bureau				7. Trust Fund				
8.	Library Science Tuition Fee				8. Sports and Cultural Activities Fund				

—(contd.)

FORM—25—(Concl.)

D Series Receipt Nos.	General Fund	Receipt Nos. From/To	Total		Other Funds	Receipt No. From/To	Cash Cheques	Amount	
			Rs.	P.				Rs.	P.
9. Correspondence Courses									
(1)	Tuition Fees							9.	
(2)	Reg. Fee							10.	
(3)	Enrl. Fee							11.	
(4)	Sale of Hand Books				12.				Unaccounted Money
(5)	Exam. Fee :								
	(a)								
	(b)								
10. Marks and Certificate Section									
Details of Bank Slips									
	× 100								
	× 20								
	× 10								
	× 5								
	× 2								
	× 1								
	Coins								
<hr/>									
	Total Cash								
<hr/>									
	Cheques								
<hr/>									
	I.P.O.								
<hr/>									
	Total Rs.								
<hr/>									
Total Rs.					Total Rs.				
<hr/>									
Asst. Cashier (Receipts)					Asst. Cashier (Receipts)				
(Cashier)					(Cashier)				

FORM—26

(See Rule 8.18)

UNIVERSITY OF BOMBAY

Register of Unrealised Cheques/I.P.Os.

Returned by Bank

(Register of Unrealised Effects)

Sr. No.	Date	Name of Drawer	Name of Bank on which drawn	Cheque No. and date	Amount		Fund	Reasons for which returned	Reference made to	Date when presented again to Bank	Remarks
					Rs.	P.					
1	2	3	4	5	6	7	8	9	10	11	

FORM—27
(See Rule 8.19)

UNIVERSITY OF BOMBAY
Cashier's Cash Tally Register

Date :

Fund	Opening Balance		Receipts for the Day				Amounts remitted to Bank/ paid otherwise		Total	
	Rs.	P	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1. General Fund										
2. General Fund A/c No. 2										
3. Grants Fund A/c.										
4. Grants Fund A/c. No. 2										
5. Grants Fund (Oth. Sou. A/c.)										
6. Suspense & Deposit A/c.										
7. Provident Fund A/c.										
8. Trust Fund A/c.										
9. Sports and Cultural Activities Fund A/c.										
10. Vice-Chancellor's Fund										
11.										
12.										
13.										
14.										
15.										
Unaccounted Money										
Cash										
Cheques										
I.P.O.s.										
Undisbursed salary, other cash, self cheques, etc. in balance.										
Imprest Balance										
Total										

Rupees (in words) _____

(Asstt. Cashier-Receipts)

(Asstt. Cashier-Payments)

(Cashier)

(Accountant)

FORM—28

(See Rule 8.21)

UNIVERSITY OF BOMBAY

Register of Duplicate Keys

Key No. :

Make Godrej :

Name of the Custodian :

Date of opening the sealed cover	Signature of the persons in whose presence the sealed cover is opened	Date of return of duplicate keys	Signature of the persons in whose presence the cover is sealed	Date of Inspection of the keys	Date of fresh seal	Remarks
----------------------------------	---	----------------------------------	--	--------------------------------	--------------------	---------

FORM—29

(See Rule 8.22 & 8.27)

UNIVERSITY OF BOMBAY

Register of Valuable and Important Documents

Date	Sr. No.	From whom received	Name of the Section/ person to whom delivered for details	Name of the Bank	I.P.O. No./ Cheque No./ B.P.O. No.	Date	Amount Rs. P.	Receipt No.	Name of the Fund	Remarks
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FORM—30

(See Rule 8.23)

UNIVERSITY OF BOMBAY

Register of Medals

CASH UNIT

No.	Date of Receipt	Name of the Medal	Name of Awardee and address	Particulars <i>Re: Examination etc.</i>	Cost of the Medal	Receiver's Signature	Remarks
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FORM—31
(See Rule 8.25)

UNIVERSITY OF BOMBAY
Register Cash-in-Transit

Date	Name of the person carrying the cash	Designation	Amount of cash carried					Cash withdrawn from banks against Self cheques			Taxi fare	Signature of the persons carrying the cash	Signature of the Cashier / <i>Superintendent of Accounts P.H. in</i>	Remarks
			Bank of Baroda	State Bank of India	Bank of Baroda	State Bank of India	Reserve Bank of India	Bank of Baroda	State Bank of India	Reserve Bank of India				
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.				

FORM—32
(See Rule 8.28)

UNIVERSITY OF BOMBAY
Cheque Forms Control Register

—Section/Dept.—Unit

Sr. No.	Date of receipt of the cheque book	Name of the bank	Title of the Account	Closing stock of blank cheque forms on each day (to be entered at the end of each working day)							Remarks
				1-4-75	2-4-75	3-4-75	4-4-75	5-4-75	7-4-75	8-4-75	
				1	2	3	4	5	6	7	

Signature _____

Blank forms checked : Assistant Cashier (Payments)

Blank forms verified : Cashier*

Accountant

*In the case of Dept/Hostel, the forms should be verified by a responsible person not below the rank of Dy. Accountant/Superintendent.

FORM—32

(See Rule 8.33)

UNIVERSITY OF BOMBAY

Register of Order Cheques for Encashment

Date	S. No.	Cheque No.	Fund	Name of the Bank and Place	Drawn in favour of	Amount		Handed over to for collection from Banks	Cash received by	Remarks
						Rs.	P.			

FORM—34

(See Rule 8.49)

UNIVERSITY OF BOMBAY

Imprest Register

(For Departments/Section)

Receipts Rs.	Date	Voucher No..	Particulars	Amount	Head of Account and Amount
Total					

By Balance :—

To Balance :—

To Cash :—

(See Rule 8.50)

UNIVERSITY OF BOMBAY

Accounts Section—Cash Unit

Imprest Register

For Cashier in Registrar's Office

General Fund

Sr. No. of Sub- Voucher	Particulars	Head of Account and Amount																Total General Fund	
		Rs.		P.		Rs.		P.		Rs.		P.		Rs.		P.		Rs.	P.

Total

Cheques No. and Date

Other Funds

Sports and Cultural Acti- vities Fund	Grants Fund A/c No. 1 S.B.I.	Grants Fund A/c No. 2 S.B.I.	Grants Fund (Other Sources)	Suspense & Deposit A/c	Trust Fund	Caution Money Deposit	Provident Fund					Total Other Funds
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

(P.T.O.)

FORM—34A—concl'd.

Grand Total		Summary of Balance	
Rs.	P.	Rs.	P.
		Self Cheques	
		(not encashed)	
		Bills on hand	
		Cash on hand	
		× 100	
		× 20	
		× 10	
		× 5	
		× 2	
		× 1	
		Other Notes	
		Coins	
		Revenue Stamps	
		Total Rs.	
		Advance Rs.	
		Less : Expenditure Rs.	_____
		Balance Rs.	_____
		Asstt. Cashier	_____
		Cashier	_____
		Accountant	_____

FORM—35

(See Rule 8.50)

UNIVERSITY OF BOMBAY

Contingent Bill

Voucher No.....

Serial No. of Sub-Voucher	Description of charges and number and date of authority for all charges requiring special sanction.	Amount	
		Rs.	P.
	Head and item of Budget		
		Total : _____	
	Total Rs. (in words).....		_____
		Budget allotment _____	
	Expenditure incurred including this bill		_____
		Balance allotment _____	

Certificates

1. I certify that the expenditure charged in this bill was absolutely necessary * and has been actually incurred (*—* for recoupment of payment of Imprest advance)
2. I certify that the materials of stores billed for have been received in good order and that their quantities are correct and their quality is good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payments have been recorded against the original indents and invoices concerned to prevent double payments.
3. I certify that the materials/articles etc. have been received in good condition and have been entered in the appropriate supply register or numerical account.
4. I certify that the materials and stores billed for have been brought on the respective inventories and that all materials of stores are being duly accounted for and verified.

Date

Drawing Officer

(for use in Accounts Section of the University only).

Cheques No. _____

Date _____

Passed For Rs. _____ P. _____

Rupees _____

Date _____

Accountant

Chief Accountant

Dy. Registrar
(F & A)

FORM—36

(See Rule 8.64)

UNIVERSITY OF BOMBAY

Register of Undisbursed Amounts

<i>Dr.</i>							<i>Cr.</i>									
Sr. No. of Receipt	Sr. No. of Payment	Date	No. of Voucher	From whom received	Particulars	Amount	Sr. No. of Payment	Sr. No. of Receipt	Date	No. of Voucher	To whom paid	Particulars	Amount	Payee's Acknowledgement		
							Rs.								P.	

Opening Balance

Total Receipts

Total

Total Balance

Closing Balance

Total

FORM—37

(See Rule 9.6)

UNIVERSITY OF BOMBAY

Name of Department/Section etc.....

Statement Showing the Bills Admitted for Payment for the Period Ending.....

Sr. No.	Purchase Order No.	Bill No.	Date	Name of the Party	Total Amount	Cheque No.& Date	Voucher No.
---------	--------------------	----------	------	-------------------	--------------	------------------	-------------

Total Rs.

Total as per payment Register Rs.

Balance as per payment Register Rs.

Amount Budgeted Rs.

111

1. **General Fund** : Certified that the bills referred to herein have been scrutinised in the College and that the total payments do not exceed the relevant Budget provisions.
2. **Grants** : Certified that the bills referred to herein have been scrutinised in the College and that the total payments do not exceed the total expenditure approved by the University Grants Commission/Ministry of Education in respect of the different grants.
3. **Scholarships** : Certified that the bills referred to herein have been scrutinised in the College and that the payments are being made against the amounts actually received.

Payment Sanctioned for Rs. _____

No :—

Accountant.

Principal.

FORM—38

(See Rule 9.7)

UNIVERSITY OF BOMBAY

Department of _____

Register of Consumable Articles

Sr. No.	Type of article	Description of the article	No and Date of this office letter	Date of Supply	Voucher/ Bill No. and Date	Name of the Supplier	Amount	Authority of sanction	Signature of the Allottee	Remarks
1	2	3	4	5	6	7	8	9	10	11

FORM—39

(See Rule 9.7)

UNIVERSITY OF BOMBAY

Department of _____

Dead Stock Register

Type of Article _____

Registered No.	Description	Number and Date of this office letter	Date of Supply	Voucher No.	Name of the Supplier	Amount	Authority of Sanction	Signature of the Allottee	Remarks
						Rs. P.			

FORM—40

(See Rule 9.8)

UNIVERSITY OF BOMBAY

Stock Register of.....Department.

(Articles of Machinery costing Rs. 500/- or more each, Apparatus, Instruments and Equipment (other than wooden and metal furniture) costing Rs. 250/- or more each)

Serial No.	Name of Article	Quantity	Identification No.	Bill No. and Date	Bought from	Net price	Other charges	Total price	Budget head	Final disposal	Authority for disposal
								Rs. P.	Rs. P.	Rs. P.	
1	2	3	4	5	6	7	8	9	10	11	12

FORM—41

(See Rule 9.13)

UNIVERSITY OF BOMBAY

Petrol Account showing the Consumption of Petrol per vehicle.

No. of Vehicle.

Liters.....

Date	Km. recorded at the beginning of the day	Km. recorded at the close of the day	Total Km. for the day	Requisition slip No.	Quantity of petrol received during the day	Initials of the Supdt.
1	2	3	4	5	6	7

Total Km. run in the month.....

Total Liters used in the month.....

No. of km. per

litre.....

FORM—42

(See Rule 9.13)

UNIVERSITY OF BOMBAY

History Sheet of Vehicles

Part I

Vehicle No. _____

1. History Sheet of _____
Registration No.

2. Specifications :—

- (i) Make
- (ii) Original/depreciated Value
- (iii) Chassis No.
- (iv) Maker's type of vehicle
- (v) Year of Manufacture
- (vi) Type of body
- (vii) Seating or carrying capacity
- (viii) No. of cylinder
- (ix) Bore and stroke
- (x) Horse Power
- (xi) Petrol Tank Capacity (Main Reserve)
- (xii) Tyres Front :
Rear
- (xiii) Engine No.
- (xiv) Due date for renewal of Insurance

8. Transfer :—

Signature of the Officer and name of Department by which Transferred	Date	Signature of the Officer and name of Department by which received	Date
(1)			
(2)			
(3)			
(4)			

4. Record of Driver :—

Driver in charge	From	To	Signature of Officer
(1)			
(2)			
(3)			
(4)			

—Contd.

FORM—42—Concl.

Part II

Record showing repairs and replacements of parts of vehicle for the year 19 -19

Serial No.	Date	Name of article or part of vehicle attended to	Repaired or replaced	Amount spent on repair or replacement	Voucher No. through which amount was drawn	Initials of Controlling Officer	Remarks
1	2	3	4	5	6	7	8

Part III

Inventory of equipment received or purchased

Serial No.	Name of article	Date of receipt	Entry in stock register Item No. and Page No.	Value inclusive of freight and other charges	Voucher No. through which amount was drawn	Signature of officer in possession of vehicle	No. and date of order to write off item	Signature of Controlling Officer
1	2	3	4	5	6	7	8	9

FORM—43

(See Rule 10.1)

UNIVERSITY OF BOMBAY

Register of Establishment

Department

Section

Designation of the post	No. of posts sanctioned	Authority E.C.R. No. & Date	Grade	Period from which Sanctioned	Name of persons appointed against the posts	Date of appointment	Present grade of pay	Remarks regarding transfer, promotion, revision, etc.
1	2	3	4	5	6	7	8	9

FORM—44

(See Rule 10.2)

UNIVERSITY OF BOMBAY

Statement of Proposition for Revision of Establishment.

Orders sanctioning Present Establishment		Officer or section to which the Proposition refers	Present scale of of Pay				Proposed Scale					Proposition Temporary		Permanent		Grounds of Proposition	No. and Date of Executive Council's Resolution			
No.	Date		No.	Designation	Minimum	Increment	Maximum	Average cost	No.	Designation	Scale of pay	Increase per month period	Decrease per month period	Increase per month period	Decrease per month period					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

FORM-45

(See Rule 10.3)

UNIVERSITY OF BOMBAY

Provident Fund Personal Ledger

Year 19 -19

Account Number	Name of the Sub-scriber	Opening Balance as on 1-4-19 (Grand Total)	EMPLOYEE'S SUBSCRIPTIONS													Total for the year	Total (incl. Opening Balance)
			Opening Balance	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March		
		Rs. P.	Rs. P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs. P.	Rs. P.	

—Contd.—

Interest on Employee's Subscriptions				University Contributions				Interest on University Contributions				
Opening Balance	Additions During the year		Total	Opening Balance	Additions During the year		Total	Opening Balance	Additions During the year		Total	Grand Total
Rs. P.	Rs.	P.	Rs. P.	Rs. P.	Rs.	P.	Rs. P.	Rs. P.	Rs.	P.	Rs. P.	Rs. P.

—Contd.—

REFUNDED

Subscription	Interest	Contribution	Interest	Forefeited or Adjusted
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

Provident Fund Loan Account B/F.....

FORM—46

(See Rule 10.28)

Voucher No.....

GENERAL FUND

UNIVERSITY OF BOMBAY

TRAVELLING ALLOWANCE

Whenever concession fares are available, travelling allowances will be paid only at concessional rates.

Note:—(1) Such of the Fellows and other members as are desirous of receiving cash are requested to hand it over duly filled in, in the Accounts Section before attending the meeting, so as to allow the Section sufficient time to scrutinize the same and to keep the payment ready at the cash counter.

(2) Members are requested to mention the ticket numbers, in addition to the usual declarations.

Name

University Fellow/Referee/Member of the.....

Amount due to me, being the cost of travelling from Station..... Rs. P.

Central/Churchgate

by station Bombay Victoria Terminus and back for attending meeting of the...../ for conducting the viva-voce test of..... held on the19 . as under :—

Date of arrival in Bombay

Date of departure from Bombay.....

Air/Steamer/First/Second Class Fare from.....

to Bombay and back.....Rs.....

S.T./Road Journey from.....to

.....and back (Kilometers) Rs.....

Halting allowance (for.....days) Rs.....

Incidental expenses.....Rs.....

Air/A.C. Class. Rly. Ticket No.....

Grand Total...

FORM—46—Concl'd.

Address
Residential.....
.....
.....

I hereby declare that no travelling allowance from any public or semi-public authority for a part, or the whole of the journey in respect of the above bill has been claimed by me.

Address
Professional.....
.....
.....

I further declare that I have actually travelled First/Second class by train and by S.T./by air/by steamer. In case I travel by any lower class on my return journey, I undertake to return/refund the amount equal to the difference.

Date.....

I also certify that the distances (road mileage) charged are to the best of my knowledge the correct distances.

Signature

(For use of the Accounts Section in the University office only)

Payment Received.

Revenue stamp if over Rs. 20/-

Cheque No.....

Date.....

PASSED FOR Rs.....P.....

Rupees.....

Date.....

Accountant. Chief Acctl. Dy. Registrar,
(Finance & Accounts).

FORM—47

(See Rule 10.28)

Voucher No. _____

GENERAL FUND

Examination Charges—T.A. to Examiners etc.

UNIVERSITY OF BOMBAY

FOR THE USE OF EXAMINERS AND
JOINT CHIEF CONDUCTORS
OTHER THAN REFEREES

Whenever concession fares are available, travelling allowances will be paid only at concessional rates.

Note—Such of the paper-setters and examiners as are desirous of receiving the amount of this bill *in cash* are requested to hand it over duly filled in, in the Accounts Section before attending the meeting so as to allow the Section sufficient time to scrutinize the same and keep the payment ready at the cash counter.

Paper-setter

Name of Examiner _____

Joint Chief Conductor

in the subject of..... at the..... Examination
to be held/held in the month of.....19 .

Being the amount of travelling and halting allowances due to me as under :— Rs. P.

I For attending a meeting of (a) Paper-setters for setting the question papers (b) Examiners for setting of mark-lists (c) Senior Examiners in subjects groups, or languages, held on the19 .
(*strike off which is not applicable*)

II For conducting (a) Practical Examinations (b) *Viva-Voce* examination, held from

.....

Date of arrival in Bombay

Date of departure from Bombay.....

Air/Steamer/S.T. Bus/First/Second class Rly. Fare from.....
to Bombay and back..... Rs.....

Road Journey from.....to.....
and back + Re. 0.50 per K.M. forK. Meters)Rs.....

Halting allowance (for.....days) Rs.....

Incidental expenses Rs.....

Air/A.C. class Rly. Ticket No.....

Grand Total ...

FORM—47—Concl'd.

Address : _____

Residential

.....
.....

Professional.....

.....
.....

I hereby declare that no travelling allowance from any public or semi-public authority for a part, or the whole of the journey in respect of the above bill has been claimed by me.

I further declare that I have actually travelled First/Second class by train/by S.T. Bus/by air/by Steamer. In case I travel by any lower class on my return journey. I undertake to return/refund the amount equal to the difference.

I also certify that the distances (road mileage) charged are to the best of my knowledge, the correct distances.

Date

Signature

(For use of the Accounts Section in the University office only).

Payment Received.

Revenue
Stamp
if over
Rs. 20/-

Cheque No.....

Date

PASSED FOR RS.....P.....

Rupees

.....
Date

.....
Countersignature of the Chair-
man or the Senior Examiner.

Accountant Chief Acctt. Dy. Registrar,
(Finance & Accounts)

GENERAL FUND

Examination Charges—T.A. to Examiners etc.

UNIVERSITY OF BOMBAY

FOR THE USE OF EXAMINERS AND REFEREES

(For Local Journeys between Dahisar and Churchgate and between Thana and V.T. only)

Whenever concessional fares are available, travelling allowances will be paid only at concessional rates.

Note—Such of the paper-setters and examiners as are desirous of receiving the amount of this bill in cash are requested to hand it over duly filled in, in the Accounts Section before attending the meeting so as to allow the Section sufficient time to scrutinize the same and keep the payment ready at the cash counter.

Name of Paper-setter/Examiner..... in the subject of..... at the..... Examination to be held/held in the month of19 .

Being the amount of travelling allowance due to me as under :— Rs. P.

I For attending a meeting of (a) Paper-setters for setting the question papers (b) Examiners for settling of mark-lists (c) Senior Examiners in subjects groups, or languages, held on the.....19 .

(strike off which is not applicable)

II For conducting (a) Practical Examinations (b) Viva-Voce examination, held from.....

(a) First/Second class Rly. Fare from..... to Churchgate/Bombay V.T. and back to.....Rs. ...

(b) First/Second Class season ticket fare from..... to.....for the period from to

Grand Total : _____

FORM—47-A—Concl.

Address : I hereby declare that no travelling allowance from any
Residential public of semi-public authority for a part, or the whole
..... of the journey in respect of the above bill has been claimed
..... by me.

Professional..... I further declare that I have actually travelled First/
..... Second Class by train. In case I travel by any lower
..... class on my return journey, I undertake to return/refund
..... the amount equal to the difference.

Signature

Date

(For use of the Accounts Section in the
University office only).

Payment Received.

Cheque No.....

Date.....

Revenue
stamp
if over
Rs. 20/-

PASSED FOR RS.....P.....

Rupees

Date.....

Countersignature of the Chairman
or the Senior Examiner.

Accountant Chief Acctt. Dy. Registrar (F. & A.)

FORM—48*(See Rule 10.28)***UNIVERSITY OF BOMBAY****Register of Travelling and Halting Allowances—1977-78**

- (1) Name of the Member :— Specimen Signature of the Member
- (2) Registered Address :
- (3) Railway-fare :—Rs. :
(class I only) Rs. :
- (4) Air Fare :— Rs. :
- (5) Total distance in Km. :—

Particulars of Meetings	Date of the meetings attended	Date of passing the bill	Amount		Remarks
			Rs.	P.	

FORM—49*(See Rule 11.25)***UNIVERSITY OF BOMBAY****Register of Refund of Examination Fees-First Half/Second Half of 19—**

Name of the Candidate	Letter No./Date	Date of Passing the bill	Amount	
			Rs.	P.

FORM—50

(See Rule 11.31)

UNIVERSITY OF BOMBAY

**Register of Payment of Honoraria to Referees
1977-1978-1979**

Name :

Address :

Name of the Candidate	Degree	Page No.	V.C./A.C.	Date of passing the bill	Amount		Income Tax. Reg. Folio	Remarks
			Sanction		Rs.	P.		
			E.C.R. No.					

Name :

Address :

Name :

Address :

FORM—51

(See Rule 11.31)

UNIVERSITY OF BOMBAY

Register of Travelling and Halting Allowances Examiners—1977-78

Name of the Examiner :—

Address :—

Particulars	Date of the Meeting attended	Date of Passing the Bill	Amount		Remarks
			Rs.	P.	

FORM—52

(Rule 11.31)

UNIVERSITY OF BOMBAY

Register of Payments to Paper-Setters – Examiners—197 .

Sr. No.	Name of the Examiner	Address	Proof Correction		Amount of Remuneration		Income Tax Register Folio		T.A. Paper-setting		T.A. Practicals		T.A. Settling Mark list		T.A. to Senior Examiners Group meeting etc.		Lump-sum T.A. to Moderators & Examiners		T.A. for Moderation assessment work		Postal Expenses		Remarks
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	

FORM 53

(Rule 11.31)

Register of Payments to Chief Conductors & Senior Supervisors—197 .

College :

Sr. No.	Examination	Name	Appointment Letter No. & Date	Total No. of days for which appointed	Dates for which appointed	Total Amount due		Total No. of days claimed for	Date of passing	Income Tax Register Folio	Total Amount paid	
						Rs.	P.				Rs.	P.

FORM 54

(Rule 11.31)

Register of Payments to Junior Supervisors—197 .

College :

Sr. No.	Letter No. Date	Examination	Total admissible		Total claimed		Univ./ College	Name of the Supervisor	Total No. of days for which appointed	Total No. of days worked	Date of passing	Amount		Remarks
			University/ College		University / College							Rs. P.		
			Rs.	P.	Rs.	P.						Rs.	P.	

FORM 55

(Rule 11.31)

REGISTER OF PAYMENTS TO LABORATORY SUPERVISORS—197 .

Practical Programme No.	Name of the Laboratory Supervisor	Examination	Subject	Dates for which appointed	Total Number of days	Date of passing	Amount paid		I. Tax Register Folio	Remarks
							Rs.	P.		

FORM 56

(Rule 11.31)

REGISTER OF PAYMENTS TO UNDERSTUDY SUPERVISORS—197 .

Examination	Serial No.	Name of the Supervisor	Letter No.	Dates for which appointed	No. of Days	No. of days for arrangements	No. of intervening days	Total No. of days	Date of passing	Amount		Remarks
										Rs.	P.	

FORM 57

(Rule 11.31)

REGISTER TO PAYMENTS TO ASSISTANTS AND SERVANTS—FIRST HALF—197.../SECOND HALF 197...

Centre	Practical Programme No.	Name of the person	Designation	Examination Dates	Total Examination Days	Days of Preparation	Days of Cleaning	Total Days paid for	Rate	Date of Passing	Amount		Remarks
											Rs.	P.	

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FORM 58

(Rule 11.31)

REGISTER OF PAYMENTS TO PEONS, WATERMEN, HAMALS Etc. 197...

Sr. No.	Examination	Block-Peon-cum- waterman		Other Peons		Hamals, watchmen Liftman, Sweeper etc.		Seating Arrangement		Date of passing	Total Amount of the bill		Remarks
		Total number of sessions worked	Amount Rs. P.	Total number of days worked	Amount Rs. P.	Total number of days worked	Amount Rs. P.	Particulars	Amount Rs. P.		Rs.	P.	

FORM 59

(Rule 11.31)

REGISTER OF PAYMENTS OF CHEMICALS -- BREAKAGES ETC.—197...

Practical Pro- gramme No.	Name of the College/Dealer	COST OF											Total No. of Students examined	Average Cost per student	Remarks
		Bill No.	Chemicals	Brekages	Gas, Electri- city, water	Specimens	Wear & Tear	Con- vey- ance	Sund- ries	Sta- tionery	Cost of the Chem- icals and Mater- ials left over	Total Amount			
		Date	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. P.			

FORM 60

(Rule 11.31)

**REGISTER OF PAYMENTS OF SUNDRIES, TRANSPORT, ETC.
(EXAMINATIONS)—197 .**

Name of the Party	Particulars	Date of passing	Total Amount paid	
			Rs.	P.

FORM—61

(Rule 12.5)

COUNTERFOIL

Receipt No.....

R. No.....

Important : THIS RECEIPT SHOULD BE PRODUCED AT THE TIME OF RECEIVING THE STATEMENT OF MARKS. NO DUPLICATE RECEIPT WILL BE ISSUED ON ANY ACCOUNT.

.....Examination
April/October, 197 .

-----Examination, April/October, 197

SEAT No.....

SEAT No.....

Received Rs. 3/- as fees for the
Statement of Marks.

Received Rs. 3/- as fees for the Statement.
of Marks.

Receiver's Signature

Receiver's Signature

University Registrar

University Registrar

“ This receipt will not be considered as valid unless it bears the receiver's signature. It is further subject to the realization of cheque/draft/postal order, etc.”

FORM—61 A

(Rule 12.5)

UNIVERSITY OF BOMBAY

Receipt No.....

Bombay.....

.....Fund

Received from.....
Rupees.
.....
only being the amount on account of.....
Rs.....

Receiver's Signature

University Registrar.

“ This receipt will not be considered as valid unless it bears the receiver's signature. It is further subject to the realization of cheque/draft/postal order, etc.”

FORM—62

(Rule 12.7)

DAILY STATEMENT OF FEES RECEIVED FOR STATEMENT OF MARKS/CERTIFICATES

Date :

Name of the Assistant Collecting the Fees :

Receipt Book No.	Receipts used From— To—	No. of cancelled receipts, if any	Total number of receipts issued	Amount collected	Cashier's signature in token of receipt of Cash	Total number of forms issued to Marks and Certificates Section	Signature of the assistant receiving forms in the Marks and Certificates Section
1	2	3	4	5	6	7	8

FORM 63

(Rule 13.20)

UNIVERSITY OF BOMBAY

REGISTER OF POST-GRADUATE STUDENTS (BY RESEARCH)

(Name of the College/Institute) _____

REGISTERED IN THE ACADEMIC YEAR—19.....19.....

Registration No.	Date of Registration	Name of the Student	Examination	Subject	Chalan No. and Date	Amount	Chalan No. and Date	Amount
------------------	----------------------	---------------------	-------------	---------	---------------------	--------	---------------------	--------

—Contd.—

Chalan No. and Date	Amount	Chalan No. and Date	Amount	Chalan No. and Date	Amount	Chalan No. and Date	Amount	Remarks	Date of Submission of Synopsis.
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FORM—64

(See Rule 13.20)

UNIVERSITY OF BOMBAY

REGISTER OF POST-GRADUATE STUDENTS (BY PAPERS)

(Name of the College/Institute) _____

REGISTERED IN THE ACADEMIC YEAR 19.....—19.....

Registration No.	Date of Registration	Name of the Student	Examination	Subject Offered	Year—19		19 .	
					I—Term		II—Term	
					Chalan No. and Date	Amount	Chalan No. and Date	Amount

—Contd.—

Year—19....		19....		Additional Term		Remarks	Date of Submission of Synopsis
III—Term		IV—Term		Year			
Chalan No. and Date	Amount	Chalan No. and Date	Amount	Chalan No. and Date	Amount		

FORM—65

(Rule 14.20)

REGISTER OF MEDALS

(INVESTMENT UNIT)

Sr. No.	Name of the awardee and award intimation letter No. and Date	Name of the award and year and examination for which award is made	Particulars of the award	Total value of award	Intimation to Mint-letter Reference	Estimated quantity of gold and Mint Letter No. and Date communicating the same
1	2	3	4	5	6	7

—Contd.—

Gold Control Authorization No. and Date	Vendor's name	Quantity of gold supplied	Vendor's Bill No. & Date	Amount	Date of the receipt of the Medal	Mint Bill No. and Date	Amount	Quantity of gold used
8	9	10	11	12	13	14	15	16

—Contd.—

Value of gold used	Total of column 15 and 17	Balance payable in Cash/ Books (Column No. 5—18)	Date of payment of balance to awardee	Quantity of gold received back from the Mint	Remarks
17	18	19	20	21	22

FORM—66

(See Rule 14.28)

UNIVERSITY OF BOMBAY
 FELLOWSHIPS/SCHOLARSHIPS SCHEMES
 CONTROL REGISTER

Name of the Fellowship/Scholarship Scheme

19 —19

File No. (.....)

.....Account

Register of Receipts and Payments

RECEIPTS

PAYMENTS

Grant Receipt No. and Date	Particulars of the Receipts	Stipend		Cont. Grant		Total	Name of the Scholar	Date	Particulars of Payments		Stipend		Cont. Grant		Total
		Rs.	P.	Rs.	P.				Rs.	P.	Rs.	P.	Rs.	P.	

Total C. O.

Total C.O.

XXXI

UNIVERSITY

SCHOLARSHIP REGISTRAR

(1) Name of the Scholar _____

(1) Letter of Award _____

(2) Name of the Scheme _____

(2) Date of Joining _____

(3) Date of Release _____

Sr. No.	Sanction Letter No. and Date	Receipt No. and Date	PARTICULARS	Total amounts received during the year						Date of passing			
				Stipend		Contigent grant		Book Allowance			Others		Total
				Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.

—Contd.—

OF BOMBAY

PERSONAL/SCHEME-WISE

(1) Rate of Stipend _____

(2) Rate of Tuition Fees _____

File No. _____

(3) Rate of Book Allowance _____

(4) Compulsory Fees _____

Cash payment Registrar No. _____

(5) Exam. Fees _____

(6) Contingent Grant _____

Department/Institution _____

(7) Misc. if any _____

Total amounts paid during the year.

PARTICULARS	Total amounts paid during the year.						Out-standing Advance	REMARKS					
	Stipends		Contingent grant		Book Allowance				Others		Total		
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.

FORM—69

(See Rule 16.4)

UNIVERSITY OF BOMBAY

COPY-RIGHT REGISTER

NAME OF THE SELECTION _____

Number of Copies Printed :

Names of the (1) _____
Editors

(2) _____

Sr. No.	Name of the Author	Title of the passage	Title of the book	Copyright	Name and Address of the Copyright holder	Royalty paid		Receipt form sent to Accounts section on (Date)	Complimentary copy sent on (Date)	Remarks
						Rs.	P.			

111111

FORM—70

(Rule 16.11)

UNIVERSITY OF BOMBAY

DAILY SALES REGISTER OF HAND-BOOKS AND FACULTY SYLLABUS

Date																															Remarks	
Cash Memo No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	

FORM—71

(Rule 16.11)

UNIVERSITY OF BOMBAY

GRATIS REGISTER OF HAND-BOOKS

Date	Name of the Party	Letter No. of Publication	Hand Book Part I	Hand Book Part II Vol. I	Hand Book Part II Vol. II	Hand Book Part III	Hand Book Part IV	Hand Book Part V	Remarks
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FORM—72

(Rule 16.17)

UNIVERSITY OF BOMBAY

REGISTER OF BOOKS/PUBLICATIONS GIVEN TO DISTRIBUTORS

Name of the Publication : _____

Name of the Distributor : _____

Rate of Commission :— _____

No. of copies printed : _____ Cost of Production Rs. : _____ Price per copy _____

Press St. No. _____ Job No. _____ of _____

Date	No. of copies given as gratis		No. of Copies Supplied to the Distributors	No. of copies sold		Commission deducted	Amount Received			Stock with Section	No. of copies to be accounted for by sole distributors	Remarks
	No.	Folio No. of gratis File		Statement No.	Amount		Date	Receipt No.	Amount				Rs.	P.

FORM—73

(Rule 16.24)

**UNIVERSITY OF BOMBAY
REGISTER OF BOOKS PUBLISHED**

Name of the book	No. of copies printed	Cost of production	Cost per copy	Price per copy	No. of copies sold	No. of unsold copies	Amount realised from sale	Price realisable from the sale of unsold copies	Less amount on account of the discount allowed	Number of gratis copies	Less amount of value of the gratis copies	Less amount of discount allowable on unsold copies	TOTAL
									Rs.		Rs.	Rs.	Rs.

FORM—74

(Rule 17.3)

UNIVERSITY OF BOMBAY

Register Showing the Number of Students Residing in the Hostel

Name of the Hostel: _____

Full Name of the Student	Permanent Address	Class	Block No.	No. of Room Allotted	Single or Double seated	Date of Leaving	Date of Joining	Charges	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

XXXI

UNIVERSITY OF BOMBAY

Consolidated Daily Cash Collection Register (Hostels)

Date	Name of the	Room Rent		Caution Money and Deposit		Other Charges		Grand Total	Date on which banked* or remitted to the Registrar's Office	Signature of the Warden	Remarks
		Receipt No.	Amount	Receipt No.	Amount	Receipt No.	Amount				
1-2-75		1	100	1	10	1	45				
		2	100	2	10	2	45				
		3	100	3	10	3	45				
			300		30		135	465	2-2-75	Sd/-	
2-2-75		4	100	4	10	4	45				
		5	100	5	10	5	45				
		6	100	6	10	6	45				
		7	100	7	10	7	45				
			400		40		180	620	3-2-75	Sd/-	

*The amounts should be banked in respective Bank accounts maintained by the Hostel.

FORM—76

(Rule 17.9)

UNIVERSITY OF BOMBAY

University Hostel—Backbay Reclamation

ROOM RENT REGISTER

ROOM NO. _____

Date	Name of the Student	First Term		Second Term		Refund		Remarks
		Receipt No.	Amount	Receipt No.	Amount	Date	Amount	

Date	Name of the Student	Vacation First Term		Vacation Second Term		Refund		Remarks
		Receipt No.	Amount	Receipt No.	Amount	Date	Amount	

FORM—77

(Rule 17.9)

UNIVERSITY OF BOMBAY

University Hostel—Backbay Reclamation

CASH BOOK—HOSTEL RENT ACCOUNT

Receipts				Payments						
Date	Receipt No.	Name of the Student	Amount	Date of Deposit	Progressive Total	Date	Name of the Student (with Room No.)	Cheque No.	Voucher No.	Amount
3-7-72	1	Mr. X	175							
	2	Mr. Y	175							
	3	Mr. Z	175							
	4	Mr. M	175							
	5	Mr. N	175							
	6	Mr. O	175							
	7	Mr. P	175							
			<u>1,225</u>	4-7-72	1,225					
4-7-72	8	Mr. C	175							
	9	Mr. D	175							
	10	Mr. E	175							
			<u>525</u>	5-7-72	1,750					

FORM-78

(Rule 17.9)

UNIVERSITY OF BOMBAY

University Hostel—Other Charges Account

Receipts								Payments								
Date	Name of the student	Receipt No.	Amount	Electricity charges	Medical fees	Mess Depreciation	Union fees	Date of Deposit in the bank	Date	Particulars	Cheque No.	Amount	Electricity charges	Medical fees	Mess Depreciation	Union fees

APPEX

FORM-79

(Rule 17.9)

UNIVERSITY OF BOMBAY

University Hostel

Hostel Caution Money and Lock Deposit Account

Receipts												Payments								
Date	Caution Money Receipt No.	Lock Deposit Receipt No.	Reference to Vr. No. (Col. 10)	NAME	C.M. L.D.		Amount of in Bank		Date of Deposit	Date when passed for	Remarks	Date	C.M. Voucher No.	L.D. Voucher No.	Reference to Receipt No. (Col. 2)	NAME	Cheque No.	C.M. L.D.		Remarks
					Rs	P	Rs	P										C.M.	L.D.		Rs	P	Rs	P
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

FORM—80

(Rule 18.26)

Expense Book of Drugs

Date	Receipts or Issues	Value		Receipts		Balance		Initials
		Rs.	P.	Kg.	gr.	mg.	Kg.		gr.	mg.
1	2	3	4	5	6	7	8	9

FORM—81

(Rule 18.26)

Register of Dead Stock Articles or Instruments and Appliances or Books of the University Health Counselling Centre/
Central Diagnostic Centre for the Year 19....

Sr. No.	Description of articles	Opening balance on 1-4-10		Purchased during the year		Disposed off or written off				Balance in stock on 31-3-19		Initials of the Medical Officer	Remarks	
		No.	Value	Vr. No.	No.	Value	No.	Value	Orders authorizing the disposal	Date of credit to University	No.			Value
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

XXXX

FORM 82

(Rule 20.2 & 20.10)

Project Register for 19... 19...

Sr. No.	Particulars of the Project	Authority who suggested work	Date of Suggestion	Date of approval by Executive Council	Date of preparation of Estimates	Date of Administrative approval	Remarks
1	2	3	4	5	6	7	8

FORM 83

(Rule 20.17)

Schedule of Rates

No.	Item	Unit	Rates for the year			
			19.....19	19.....19	19.....19	19.....19
1	2	3	4	5	6	7

FORM-84

(Rule 20.25)

Deviation Statement

Deviation Statement No..... For

Items Proposed to be Omitted

Serial No.	Description of Item	Quantity	Rate	Per	Amount		Remarks
					Rs.	P.	
1	2	3	4	5	6	7	

Total.....

Items Proposed to be Executed

Serial No.	Description of the Item	Quantity	Rate	Per	Amount		Remarks
					Rs.	P.	

Total.....

Date.....

Approved

University Engineer

FORM 85
(Rule 20.33)

Muster Roll of Daily Labour

Name of Work..... Voucher No.
For what month

Issued on. By.....
Paid Rs. ()
Unpaid Wages of Rs..... on have been taken to the Register.
Signature and Designation of Officer making payment.
Pay Rupees.....
Deputy Register (F. & A.)
Paid by Cheque No. Date:

2

Nominal Muster Roll

Descrip- tion	Name (Grouped according to classes)	Resi- dence	Dates								Total Amount Rate	Fines	Balance Due	Acqui- tance
			1	2	3	4	5	6	7	8				

Daily total.....

Initials of the person
marking attendance.
Initials of Inspecting
Officer

Date signature on closing the muster Checked
Checked
Checked, compared with
dailies and found correct
Approved for Rs.
Dated signate of
Assistant Engineer
Countersigned.....

Mustering Clerk University Engineer

3

Details of the Measurements of work done by the labour employed as per this Nominal Muster Roll in cases in which the work is susceptible of Measurement.

Description of Work. (Each distinct item of work, grouped by sanctioned sub-head, where necessary)	Quantity	Cost	Rate	Per

Measurements taken on Checked with the M.B. and found correct by me and recorded on pages. of M.B. No. Ledger page.....

Overseer Dated Initials of the Assistant Engineer
Measurements checked by me on.
and signed

University Engineer

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FORM 86

(Rule 20.34)

Register of Nominal Muster Roll Forms Issued

Serial No.	Indent No. with Date	Date of Issue	To whom issued	Date of receipt from Head office	Used for		Remarks
					Vour-cher No.	Month	
1	2	3	4	5	6	7	8

FORM 87

(Rule 20.36)

Daily Report of Labour

Name of work _____

Date : _____

Labour at Item of work on which employed	Amount		Approximate quantity of work done								
	Rs.	P.									
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

Total :

Amount brought forward from previous reports.

Progressive Total.

Dated signature of Clerk

Initials of University Engineer

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FORM 88

(Rule 20.37)

Hand Receipt Form

Name of work Item in the estimate Received from of Rupees () on account of	Bill No. the sum								
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Dated Signature of witness if the Payee is illiterate.</td> <td style="width: 50%;">Date Signature or Thumb impression of the Payee.</td> </tr> </table>		Dated Signature of witness if the Payee is illiterate.	Date Signature or Thumb impression of the Payee.						
Dated Signature of witness if the Payee is illiterate.	Date Signature or Thumb impression of the Payee.								
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Paid Rs. on</td> <td style="width: 50%;">Dated Signature & Designation.</td> </tr> </table>		Paid Rs. on	Dated Signature & Designation.						
Paid Rs. on	Dated Signature & Designation.								
<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;">Checked</td> <td style="width: 25%;">Approved for Rs.</td> <td style="width: 25%;">Checked</td> <td style="width: 25%;">Countersigned.</td> </tr> <tr> <td>G.E.M.'s Clerk</td> <td></td> <td>Clerk</td> <td>University Engineer</td> </tr> </table>		Checked	Approved for Rs.	Checked	Countersigned.	G.E.M.'s Clerk		Clerk	University Engineer
Checked	Approved for Rs.	Checked	Countersigned.						
G.E.M.'s Clerk		Clerk	University Engineer						

Pay Order

Pay Rupees		
Assistant Registrar (F) Dated :—	Internal Auditor	Registrar
Paid by Cheque No. by debit to Vr. No.	Dated :— Ledger Page	

FORM 89

(Rule 20.39)

Form of Measurement Book

Name of the Work.....

Agency by which work executed.....

Date of Measurement	Particulars of work	No.	Details			Contents or area	Last measurement Page—Quantity		Total up-to Date
1	2	3	4	5	6	7	8	9	10
Signature of the Officer taking measurements		Signature of Asstt. Engineer				Signature of University Engineer			Signature of Contractor
Paid by Voucher No.						for Rs.			

FORM 90
(Rule 20.41)

Register of Measurement Books

Serial No. Book	Name of the person to whom issued	Date of Issue	Date of return	Year from the last day of which period of pre-servation is to be completed.	Remarks
1	2	3	4	5	6

FORM 91
(Rule 20.61)

First and Final Bill

Notes :—

(For contractors and suppliers—To be used when a single payment is made for a job or contract, *i.e.*, only on its completion. A single form may be used generally for making first and final payments of several works or supplies if they pertain to the same time. A single form may be used for making first and final payment to several piece-workers or suppliers if they relate to the same work and billed for at the same time. In this case column 2 should be sub-divided into two parts, the first part for 'the names of piece-workers' etc., and the second for items of work etc. and the space in the remarks column used for acceptance of the bill and acknowledgements of amounts paid to different piece-workers or suppliers.)

Bombay University

First and final bill.

Day Book

Vr. No.....

For 19.

1. In the case of payments to suppliers red-ink entry should be made across the page above the entries relating thereto in one of the following forms applicable to the case (1) Stock, (2) Purchases of Stocks, (3) Purchases for direct issue to work. (4) Purchases for the work. issued to contractor on.

Name of Contractor/
Supplier.

Agreement/Rate List
or Requisition

No. of

2. In the case of works the accounts of which are kept by sub-heads the amount relating to all items of work falling under the same " Sub-Head " should be totalled in red-ink.

3. Payment should be attested by some known person when the payees acknowledgement is given by a mark, seal or thumb impression.

Name of Work.

4. The person actually making the payment should initial (and date) the column provided for the purpose against each payment.

First and Final Bill

Quantity	Items of work or supplies (grouped under sub-heads or sub-works of Estimates)	Rate		Unit	Amount		Remarks
		Rs.	P.		Rs.	P.	
1	2	3	4	5	6		

Measurements recorded by on in Received Rs. ()

M. Book No. pages Checked by in final settlement of the work
Dated :—

Officer preparing the bill. Payee's Signature.

Pay by/cheque/cash Rs. () Dated.

(in words.) Witness.

Dated. Rupees Wide cheque No... Date..

Officer authorising the payment. Paid by me.

By Cash

D. R. (F & A) Dated....Initials of the person making the payment.

FORM 92

(Rule 20.61)

*Notes**Bombay University*

(For Contractors and suppliers. This form provides only for payments for work or supplies actually measured.)

1. The full name of the work as given in the estimate should be entered against the line "Name of work" except in the case of bills for "Stock" materials.

2. The purpose of supply applicable to the case should be filled in and the rest scored out.

3. If the outlay on the work is recorded by sub-heads, the total for each sub-head should be shown in Column 5 and against this total, there should be an entry in Column 6 also. In no other case should any entries be made in Column 6.

Running Account Bill

19
Daybook Voucher No.

Memorandum of Payments

4. The figures against (k) should be tested to see that it agrees with the total of items 4 and 5.

Name of Contractor or Supplier—

5. If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, the pay order being altered suitably and the alteration attested by dated initials.

Name of work—

Purpose of Supply—

6. The payee's acknowledgment should be for the gross amount paid as per item 5 (*i.e.*, $a + b + c$).

Serial No. of this Bill—

7. Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

No. and date of last Bill for the work—

8. The column "Figures for Works Abstract" is not required in the case of bills of suppliers.

Reference to Agreement of—

Unit	Quantity executed (or supplied) up-to-date as per Measurement Book	Items of work supplies (grouped under sub- heads of sub-works of of Estimates)	Rate	Amount		Remarks
				Up-to- date	Since previous bill (total for each sub- head)	
1	2	3	4	5	6	7
			Rs. P.	Rs. P.	Rs. P.	

Total value of work done or supplies made to date (A).

Deduct Value of work or supplies shown on previous bill

Net value of work or supplies since previous bill (F).

Figure (F) (*in words*)

In the case of supplies the name of the officer or subordinate who took over the articles should be noted in this column, unless the certificate drawn up by him.

II—Certificates and Signatures

The measurements were made by _____ on _____ and _____

are recorded at page..... of.....Measurement Book No.....No advance payment has be made previously without detailed measurements.

Dated 19 Dated Signature of { (Signature)*
Officer preparing the bill (Rank)

Dated Signature of the Contractor.

* The second signature is only necessary when the officer who prepares the bill is not the officer who makes the payment.

FORM-92

III—Memorandum of Payments

Rs. P.

1. Total value of work done, as per Account I, Column 5, entry (A)

2. Deduct amount withheld :

Figures for Works Abstract	(a) From previous Bill as per last Running Account Bill.	Rs. P.	}	2
Rs. P.	(b) From this Bill	...		

3. Balance, i.e., " Up-to-date " payments (Item 1-2) (K) ...

4. Total amount of payments already made as per entry (K) of last Running Account Bill No..... forwarded with accounts for ...

5. Payments now to be made as detailed below :

(a) { By recovery of amounts creditable to this work :—
Value of stock supplied as detailed in the ledger in (a)

Total 2 (b) + 5(a) G

(b) { By recovery of amount creditable to other work or heads of account. (b)

(c) By Cheque

Total 5(b) + 5(c) H

Rs.	P.

5

Pay Rs.*

by cheque.

D.R. (F. & A.)

Received Rs. () as per above memorandum on account of this work.

Dated 197...



Witness

Full Signature of the Contractor

* Here specify the net amount payable, vide item 5 (c).

IV—Remarks

This space is reserved for any remarks of the Disbursing Officer or the University Engineer who may wish to record in respect of the execution of the works, check of measurements or the state of Contractors' accounts.

FORM—93

(Rule 20.61)

Running Account Bill

Name of Work Intermediate. Final

Name and address of Contractor or Pieceworker

Reference to Agreement or Authority

Checked with the M.B. and found correct. Measurements checked by me

on and bill approved

approved for Rs.

Ledger Page

Checked

Countersigned

Dated Initials of Clerk

University Engineer.

Received the amount of the bill.

Dated Signature or Thumb impression
of payee.

Dated Signature of witness if payee
is illiterate

Pay Rupees ()

Dated

Deputy Registrar, (Finance & Accounts)

Paid by Cheque No.

dated

by debit to

Dated

Vr. No.

Ledger page—

Name of Work

Items of Work or supplies (grouped under sub-heads of estimates)	Quantity up to date	Rate	per.	Amount up to date	Amount since previous bill	Remarks
Total value of work done				...		
Deduct at.....per cent, as per agreement				
Amount payable up to date				...		
Deduct previous payments made				...		
Net amount now to be paid				...		In words Rs.

The measurements were taken by Mr. _____ on _____ and recorded
on page _____ of M.B. No. _____

Dated _____
Signature of the
University Engineer

Dated _____
Signature of Contractor or Pieceworker
in token of acceptance of the bill

FORM—94

(Rule 20.68)

Completion Certificate of Original Work

Sr. No.	Name of Work	Sanction Authority No. and Date	Amount of Estimates	Total Expenditure	Remarks

University Engineer

Dy. Registrar (F. & A.)

FORM—95

(Rule 20.70)

Register of Works

Estimate Rs.

Authority.....

Serial No.	Name of work	Expenditure to the end of previous year	Allotment for Year	Agency doing the work	Orders sanctioning the agency or contract	Amount Paid		Total	Remarks
						No. & Date of payment voucher	Amount		
1	2	3	4	5	6	7	8	9	10

- Note :— (1) Incomplete works should be carried over to the next year's account with total expenditure up to the end of the previous year.
 (2) A few lines or less than half a page should ordinarily sufficient for each work.

XCVII

FORM—96

(Rule 20.77)

Register of Tools and Plants and Surplus of Stock Materials

Name of Article.....

Month & Date	Voucher or indent No.	Description	Receipts	Issues	Balance	Remarks	
1	2	3	4	5	6	7	
		Opening balance					

FORM—97

(Rule 20.84)

Register of Immovable Property (Other than Roads)

In Possession of Bombay University

Serial No.	Description of Building or work	Date of Completion or purchase	How Occupied	Nature of Building			External dimensions		Cost	Notes of Subsequent repairs etc.
				Walls	Roofs	Floors	Length	Breadth		
1	2	3	5	5	6	7	8	9	10	11

FORM—98

(Rule 20.84)

Register of Roads in Possession of University of Bombay

Serial No.	Name of the Road	From	To	Length	Breadth	Class of Road	Date of completion	Average cost per kilometre when cons - ructed	Kilometre Cost of repairs	Remarks
1	2	2	4	5	6	7	8	9	10	11

FORM—99

(Rule 20.84)

Register of Lands

Sr. No.	Date of transfer purchase or acquisition	For what purpose	From whom	Reference to agree-award etc.	Area of land	Survey No.	Assessment	Boundaries Sketch of the land	Building, if any acquired with the land	Amount paid	No. and date of the Voucher	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM—100

(Rule 21.4)

Form of Registration of Printing and Job Docket

Serial No. Date.....
 Budget Provision.....Head of Account.....
 Title of Work.....
 No. of Copies.....Size.....Measure.....
 Time of Delivery.....
 Composing : Type Face.....Body/Foot note.....Leaded/Unleaded.....
 Paper Body..... Cover Paper.....Others.....
 Proofs : 1st Reading.....(Page).....Final if any.....
 Printing : Extras..... Colour.....Cover.....
 Binding : Paper.....Half cloth.....Full cloth.....Leather.....
 (cover) Special instruction if any

1. Composing.....
2. Printing.....
3. Binding.....

Department

Date.

Signature of Indenting Officer.

(Note :—To be filled in and signed by the indenting department)

Details of Proof Submitted

Manuscript Pages	Date	Number of Proof Galleys	Subsequent proof with date			
			Date	Page proof	Date	Final proof

Printing and Paper Account

Date	Machine No.	Form No.	Page No.	Impression Paper		Remarks

R.Q.S.

Binding

Materials used :—

- 1. _____
- 2. _____
- 3. _____
- 4. _____

Extra, Block Making etc.

- 1. Designing
- 2. Block Making
- 3. Picture Printing
- 4. Special work, if any

- A. _____
- B. _____
- C. _____
- D. _____

Details of Cost

- Paper _____
- Composing _____
- Printing _____
- Binding _____
- Extras _____

Total Rs. _____

- 1. Date of Delivery _____ Chalan No. & Date _____
- 2. Edition _____ Bill No & Date _____
- 3. Quantity
- 4. To whom supplied
- 5. Advance paid by customer, if any
- 6. Remarks

Job Clerk

Controller of Printing and Stationery,

Bombay University Press.

FORM 101

(Rule 21.6)

BOMBAY UNIVERSITY PRESS

JOB REGISTER

Date	Job No.	Particulars	Department	No. of Copies	Size Measurement etc.	Date of Galley Proofs	Return of Galley Proofs	Date of Page Proofs	Return of Page Proof	Date of Completion	No. of Pages	Rate	Statement or Bill No.	Total Rs. P.	Remarks
------	---------	-------------	------------	---------------	-----------------------	-----------------------	-------------------------	---------------------	----------------------	--------------------	--------------	------	-----------------------	--------------	---------

FORM—102

(Rule 21.9)

Press Despatch Advice (To Registrar)

2.

To,

THE REGISTRAR, UNIVERSITY OF BOMBAY.

Please receive the following :—

Date	Job No.	No. of Copies	Description	Department/ Section/	Receiver's Signature
------	---------	---------------	-------------	-------------------------	-------------------------

FORM—103

(Rule 21.9)

Press Despatch Advice (To Departments)

HEADS OF DEPARTMENTS ARE REQUESTED
TO FORWARD THIS STATEMENT TO ACCOUNTS
DEPARTMENT OF THE REGISTRAR'S OFFICE
DULY CERTIFIED BY THEM.

Statement No. _____

Department _____

Date _____ 197 .

BOMBAY UNIVERSITY PRESS

Dr.

Note :—The amount will be debited against the budget provision for the year
and no payment is to be made to the Press.

Date	Job No.	No. of Copies	PARTICULARS		Rs.	P.
------	---------	------------------	-------------	--	-----	----

TOTAL : _____

E. & O. E.

**Controller of
Printing & Stationery.**

FORM—104

(Rule 21.10)

Personal Ledger Account (Press)

Name of person or Department _____

Date	Particulars	Folio No.	Dr.	Cr.	Particulars of Credit by adjustment		Remarks
					Chalan No. & date with which the bill was sent for adjustment	Intimation of adjust- ment & date	
		Rs.	P.	Rs.	P.		
1	2	3	4	5	6	7	8

FORM—105

(Rule 21.12)

Printing Leader

Page No.....

Name _____

Address _____

Date	Particulars	AMOUNT							
		Dr.		Cr.		Dr./Cr.		Balance	
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	2	3	4	5	6				

FORM—106

(Rule 21.31)

Bill for Goods Sold/Supplies made by the Press

Bill No.....

Date.....

To

.....

.....

Reference your Order No.....dated.....following articles have been sent /supplied to you.

Sr. No.	Name of the articles supplied	Quantity	Rate	Amount	
				Rs.	P.
	Bill amount			.....	.....
	Packing Charges			.....	.....
	Other Charges			.....	.....
			Total :	.....	.....
	Less : Advance received vide Receipt No.			.....	.....
	Dated			.....	.....
			Net Receivable Rs. ...	.....	.....

**Controller of
Printing & Stationery.**

FORM—107

(Rule 21.16)

Type Metal Account

(For Monotype Machine)

No.	Date	Wt. of type material taken for use before melting	Weight of type-metal after melting	Wastage	Percentage of Wastage	Remarks
1	2	3	4	4	6	7 7 7

FORM—108

(Rule 21.19)

Trading and Profit and Loss Account

Account for the Year 31-3-19....

To Opening Stock	By Printing
To Composing Wages	By Bills
To Printers Wages	
To Binders' Wages	
To Proof Readers Wages	By Less Sales
To Paper Consumed	Tax
To Ink	
To Roller Comp.	
To Binding Material	
To Other Stores	By Closing
To Outside Binding	Stock
To Outside Printing	
To Misc. & Carriage Inwards	
To Electric Power	
To Type Renewal	
To Provident Fund	
Gross Profit.....	

To Machinery Receipts	
To Building Repairs, Rent	
To Establishment Salaries	By G. P.....
To Office Expenses	
To Interest on Loan	
To Fire Insurance	
To E. S.I.C.	
To Bad debts	
To Depreciation	
To Telephone Charges	
To Commission & Discount	
To Profit	
.....
.....

Balance Sheet as on 31st March, 19.....

Capital	Machinery as last year
Original	Additional during the year :
Grant from University	Less depreciation @ 7%
Grant from University	Building as per last year
Grants Commission	
Current Liabilities	Less : Depreciation @ 2½%
Outstanding for Expenses	Electric Motors
Sundry Creditors as per List	Less : Depreciation @ 10%
	Electric fitting
	Less : Depreciation @ 10%
	Furniture
	Less : Depreciation @ 6%
	Type Capital Account
	Stock as per list
	Cash & Bank Balance
	Book Debts
	Telephone & Electric
	Deposits.

FORM—109

UNIVERSITY OF BOMBAY

Rs.

	<i>Amount Budgeted</i>	.....
	<i>Lapsed Grant Renewed</i>	.....
_____ FUND	<i>Senat Item No. and Date</i>	.....
	<i>Suppl. Grant</i>	.....
PAYMENT REGISTER	<i>Senate Item No. and Date</i>	.....
	<i>Revised Grant</i>	.....

_____ *Account.*

Year : _____

Date of Passing	Name of the Party	Particulars	Bill No. and Date	Amount	Remarks
-----------------	-------------------	-------------	-------------------	--------	---------

FORM—110

(Rule 22.12)

UNIVERSITY OF BOMBAY

REGISTER OF ADVANCES

197 —197

Name of the Fund _____

Date of Passing the Bill	Name of the Party	Particulars	Amount Advanced		Total Spent		Balance Refunded		Excess Paid		Date of Receipt of Account	Outstanding		Remarks
			Amount	Register folio	Amount	Register folio	Amount	R. No. and Date	Amount	R. No. the folio		as on 31st Mar. 197—	Outs. C/F. Adv. Reg. folio	
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.			Rs.	P.

FORM—111

(Rule 23.16)

A PAYMENT RECORD

TITLE _____

PUBLISHER _____

RATE OF SUBSCRIPTION _____

THROUGH WHOM ENTERED _____

Vol.	Year	Amount	Date of Payment	Vol.	Year	Amount	Date of Payment

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B. RECEIPTS RECORD

Vol. Year	Weekly Record																		T.P. Index	Binding		Catd.	Shelf
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		Sent	Reed.		

Name of the Journal : _____

Date of Renewal : _____

Vol.	Year	Monthly Record												T.P. Inde	Binding		Catd.	Shelf
		1	2	3	4	5	6	7	8	9	10	11	12		Sent	Reed.		

PREV. VOLS. IN STOCK

Year _____

Vol. _____

Bound _____

Name of the Journal : Date of Renewal :

CVII

