

Rajasthan Council of Secondary Education

RCSE

*Budget, Financial and
Accounts Rules*

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PART - 1

GENERAL FINANCE, BUDGET & ACCOUNTS RULES

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Rajasthan Council of Secondary Education

RCSE

Budget, Financial and Accounts Rules

PART - 1

RAJASTHAN COUNCIL OF SECONDARY EDUCATION (RCSE)

P A R T - 1

BUDGET, FINANCIAL AND ACCOUNTS RULES

**RULE-1- FINANCIAL REGULATIONS FOR THE RAJASTHAN
COUNCIL OF SECONDARY EDUCATION.**

- (i) Short Titles :- These Rules may be called as-
- "Budget, Financial and Accounts rules for the Rajasthan Council of Secondary Education".
- (ii) Scope and Application :
- These Rules shall extend to all the units and activities of the council (RCSE).
- (iii) Authorisation :
- These Rules are approved by the executive council (EC) of the Rajasthan Council of Secondary Education (RCSE) as per the article number of 36 to 67 MOA signed & approved by the members & registered under the Registration of Societies Act 1958 on 3rd Sept. 2009.
- (iv) Amendments/changes in the Rules can be made only with the approval of Chairman E.C. This would be informed to E.C. along with reasons / justification in the next meeting soon after the amendments.
- (v) These Rules shall come into force from 15.04.2010.

CHAPTER - 1

DEFINITION

RULE -2- DEFINITIONS

Unless the context otherwise requires, the several terms defined in these Regulation have the following meanings.

- (i) 'Accountant General:' means the Accountant General, Rajasthan.
- (ii) 'Council' means Rajasthan Council of Secondary Education (RCSE), Jaipur.
- (iii) 'Executive Committee or EC' means the executive body of the Council as constituted in Rule 24 of MOA of Rajasthan Council of Secondary Education.
- (iv) 'Chairman' means the Chairman of the Executive Committee (EC) of RCSE.
- (v) 'Financial Year' means the year commencing from 1st April and ending on 31st March.
- (vi) 'Government' means the Government of Rajasthan.
- (vii) 'Governing Council or GC' means the Governing Council as constituted in Rule 7 of MOA of Rajasthan Council of Secondary Education Rules.
- (viii) 'Non-Recurring Expenditure' means expenditure other than recurring expenditure which is sanctioned for a limited period as a lump sum charge to procure general articles of a permanent nature.
- (ix) 'Recurring Expenditure' means the expenditure of general nature which is incurred at regular intervals for an unlimited period.
- (x) 'SPO' means State Project Office established at Jaipur.
- (xi) 'DPO' means District Project Office established in project Districts.
- (xii) 'Director' means State Project Director (SPD) of Rajasthan Council of Secondary Education (RCSE).
- (xiii) Senior Accounts Officer means head of finance, accounts and procurement wing of RCSE.
- (xiv) 'SOP' means Schedule of Powers.
- (xv) OIC (E&A) means officer-in-charge for establishment, general administration at SPO to perform duties prescribed by Director time to time.

- (xvi) OIC (Store) means officer-in-charge for store at SPO.
- (xvii) 'GOI' means government of India.
- (xviii) 'GOR' means government of Rajasthan.
- (xix) 'FMS' means Finance management system & 'FMIS' means Finance management information system.
- (xx) 'EMD' stands for earnest money deposit
- (xxi) 'SD' stands for security deposit.
- (xxii) ADPC means Additional District Project Coordinator.
- (xxiii) DPC means District Project Coordinator.
- (xxiv) AAO means Assistant Accounts Officer.
- (xxv) Sr. AO means Senior Accounts Officer.
- (xxvi) (a) Words imparting the singular number also include the plural number and Vice-versa.
(b) Words imparting the masculine gender also include feminine \ gender.

C H A P T E R - I I

B U D G E T

RULE – 3- BUDGET

The Budget is a statement of the estimate of the receipts and payments of the council for any financial year.

RULE – 4- FORM OF BUDGET

The director shall lay down guidelines for the preparations of Budget estimates of receipts and payment. The Budget estimates shall be prepared following the major, sub and detailed heads of accounts.

RULE – 5- PRINCIPLES OF BUDGETING

The sum to be provided is an estimate under a particular head shall be such sum as can be received or expended in the year. Estimating should be as close and accurate as possible.

RULE – 6- ESTIMATES OF RECEIPTS AND PAYMENTS

- (1) The estimate of receipts should show the amounts actually expected to be received during the coming year, including grants / receipts from the State / Central Government etc., and unspent balances, if any, for the past years.
- (2) Estimates for payments for the ensuing year should not be based wholly on current year's estimates. The need for every item must be fully scrutinized and justified before it is included in the estimates. In the estimates. The estimate should provide for what is expected to be actually paid / transferred during the year including arrears and any provision for the liabilities which may accrue in future in payment of gratuity, GPF, pension etc., to the employees of the Council.

RULE – 7- (A) BUDGET NOTE & CALENDER

The reason for the estimates for the ensuing year should be fully explained and justified item by item in a budget note. The note should also contain norms / target, to be fixed, performance of the programmes / schemes carried out in past year, results of evaluation / analysis, deficiencies, if any, corrective measures to be taken in the ensuing year to have better results vis-a-vis funds invested therein.

Budget calendar shall be as follows:-

- (i) Submission of districtwise proposals by different programme incharges to SPO for consolidation and preparation of final draft of AWP & B - 15th September.
- (ii) Date of submission of Budget to the Executive Council along with the procurement Plan of SPO & DPO - 15th October.
- (iii) Proposals to GOI & GOR for finalization and approval (BFC & EFC) - Dates decided by GOI & GOR.
- (iv) Final approval of EC as per allocation / provision by GOI and GOR - After the approval obtained by GOI & GOR.

RULE - 7 (B)- ALLOCATION AND TRANSFER OF FUNDS

Allocation will be done according to the approval of higher authority and transfer of funds will be done at time-to-time from SPO to DPO from the basis of financial forecasts submitted by concerned DPO in prescribed formats.

RULE – 8- REAPPROPRIATION

The Amount provided under various heads can be reappropriated as per the requirement of prevailing conditions. Powers of reappropriation of funds are according to the powers given in the point - 2 (Section-3) of schedule of powers in part-3.

RULE – 9- NEW SERVICE / EXPENDITURE

New service / expenditure involving expenditure due to new policy decision and new activity of the Council during the year shall require prior approval of the Executive Committee. In emergent circumstances expenditure on new services can be incurred with the approval of Chairman, EC, which will be put up in next meeting of EC for post facto approval.

RULE – 10- MONTHLY ACCOUNTS - AS PER FMS AND FMIS

- (i) When the statements from all the DPOs have been received, the Senior Accounts Officer at SPO shall reconcile the accounts and then prepare a consolidated monthly account showing the entire receipt and expenditure upto the end of the preceding month against the sanctioned appropriation under each major head, object of expenditure of activity.

- (ii) Adjustments, if any required, under various major heads, shall be carried out by the Senior Accounts Officer under the orders of Director and intimated to the concerned District Project Coordinators to enable them to make corresponding corrections in their accounts.
- (iii) The Senior Accounts Officer shall be responsible to watch the progress of expenditure under each head as compared to the Budget provisions made and grants received and expected to be received from the Central / State Govt. He shall also prepare a statement of savings and excesses and submit the same with the consolidated monthly statement to the State Project Director who in turn shall report the factual position with such other relevant information to the Chairman / Executive Committee.
- (iv) The Calendar / periodicity will be as per FMS.
- (v) The FMS & FMIS will be decided by office orders issued by the senior accounts officer after the approval by the SPD.

RULE – 11- FMS AND ITS COMPUTERISATION THEREOF (FMIS) SHALL BE DEVELOPED TO CONSIST OF:

- (i) Detailed accounting system at SPO, DPO level.
- (ii) Charts of accounts
- (iii) Funds flow process
- (iv) Preparation of Budget
- (v) Preparation of financial forecasts
- (vi) Procurement and control administration system
- (vii) Periodical Financial Reporting - FMIS
- (viii) Accounts books to be mentioned

RULE – 12- REVIEWS

Budget estimates approved by the Executive Committee shall be reviewed in the month of November and on comparison of actual expenditure against the budgeted, shall be revised suitably by Director with approval of Chairman, so as to have a realistic picture of the Budget. The result of such review shall be put-up before the Executive Committee for their information in the next meeting.

C H A P T E R – I I I

FUNDS OF THE COUNCIL

RULE – 13- THE FUNDS OF THE COUNCIL SHALL CONSIST OF THE FOLLOWING:-

- (i) Grants-in-aid made by the Central Govt. and the State Govt. for furtherance of the objects of the Council.
- (ii) Contribution from other sources;
- (iii) Income from the assets of the Council;
- (iv) Receipts of the Council from other sources;
- (v) Grants, donations or assistance in kind from foreign Government and other external agencies with prior approval of the Central Government;
- (vi) Interest from FDRs and Government securities etc.

RULE – 14- PAYMENTS

The Bankers of the Council shall be decided by the Director. All funds shall be paid into the council account with the bank and shall not be withdrawn except through a cheque signed by such officers as per cheque drawing powers contained in Rule 16 (2) of this chapter.

RULE - 15 INVESTMENTS

- (1) The funds surplus to the requirement of the Council shall be invested only in Government Securities or the deposits receipts of the bank as may be decided by the Director. All investments of funds shall be made in the name of the Council and shall be operated by Director and the senior most accounts officer.
- (2) The income from such investments shall be deemed to be the income of the Council and shall be credited to interest accounts.
- (3) The funds shall in no case be utilized for giving loan or any financial assistance to any other body/institutions.

RULE – 16- DRAWAL OF MONEY, GENERAL PRINCIPLES

- (1) No money shall be drawn from the Bank unless it is required for immediate disbursement of eligible item of expenditure.
- (2) **Money shall be drawn from the bank by means of cheque signed by:-**
 - (a) **At the State Project Office (SPO) :-**
 - i) **For the salary & allowances of staff** - Additional Director and Senior Accounts Officer Jointly
 - ii) **For other purposes –**
 - upto Rs. 25,000/- by the Sr. Accounts Officer,
 - above Rs. 25,000/- & below Rs. 2.0 lacs - by the Additional Director & Sr. Accounts Officer jointly.
 - Above rupees 2.0 lacs – by the Director & Sr. Accounts officer jointly.
 - (b) **At the District Project Offices (DPO):-**
 - i) **For the salary & allowances of staff** – ADPC & AAO Jointly
 - ii) **For other purposes –**
 - upto Rs. 25,000/- by the ADPC & AAO jointly
 - above Rs. 25,000/- by DPC & AAO jointly.
 - (c) In the School Management & Development Committee of schools, the cheques will be signed jointly by Chairman, SMC and the Member Secretary.
- (3) A reference to cheque and date shall invariably be given on the respective bill with a view to avoid the chances of double payment.
- (4) No officers shall incur expenditure or enter into any liability involving expenditure or transfer of moneys or investment of deposit from Council's account unless such expenditure or transfer has been sanctioned by general or special orders of the competent authority.
- (5) All sanctions of expenditure shall indicate the details of provisions under the relevant budget held. A sanction or order shall come into effect on the date of issue unless otherwise specified by the authority approving it.
- (6) The following shall be the general principles governing expenditure from Council's account :-
 - (a) There shall be provision of funds in the Budget estimates for incurring the expenditure.
 - (b) The expenditure is covered by proper sanction issued by the competent authority as per SOP fixing the limits within which expenditure can be incurred.

RULE – 17- PRINCIPLES OF FINANCE PROPRIETY

Person authorized to incur expenditure is expected to exercise the same vigilance in respect of payments made from funds of the Council as a person of ordinary prudence would exercise in respect of payment of his own money. She / he will also ensure that payments are not Prima-facie more than the occasion demands and she / he will also not pass an order to make payments which will be directly or indirectly to his own advantage.

RULE – 18- CONTROL OF EXPENDITURE

- (1) Person authorized to incur expenditure, must ensure that financial order and strict economy is enforced at every step and see that all relevant financial rules, orders, directions and instructions are observed.
- (2) She / he will see that not only the total expenditure is kept within the limits of the budget provision but, also that the funds allotted / transferred expended in the interest and service of the Council and upon objects for which provision has been made. She / he will also see that items of expenditure are of obvious necessity and are at fair and reasonable rates, competent sanctions have been obtained and the calculations are correct. In order to exercise proper control, she / he should keep himself closely acquainted with the progress of receipts / expenditure, commitments and liabilities incurred but not paid.

RULE – 19- PAYMENT TO PARTIES

All payments shall be made through account payee cheques only.

RULE – 20- SPECIMEN SIGNATURES

Specimen Signatures of officers authorized to operate the Bank account shall be sent to the Bank for record.

RULE – 21- EXAMINATION OF CHEQUE BOOK

Cheque book shall on receipt by carefully examined, forms counted and a certificate recorded on the fly leaf.

RULE – 22- ACCOUNTING AND CUSTODY OF CHEQUE BOOK

Each cheque book shall be entered in the Register of cheque books. All cheque books and the register of cheque books shall be kept under lock and key in the personal custody of the Accounts Officer of highest rank in the office.

RULE – 23- CANCELLATION OF CHEQUE

- (1) If the currency of a cheque expires owing to its not being presented at the Bank within the validity period as stated on the cheque, it may be received back and cancelled and a fresh cheque issued in lieu of it.
- (2) When it is necessary to cancel a cheque, the cancellation shall be recorded against the relevant entry in the Register of Cheques Drawn.
- (3) If the cheque has not been delivered by Accounts Officer, the cheque should be destroyed but, if the cheque is not in his possession, she / he shall promptly advise the bank to stop payment of the cheque and on ascertaining that payment has been stopped, she / he shall write back the entry in the cash book by exhibiting the amount of the cheque as a minus figure in the payments column. A counter reference shall be given in the cash book against the original entry of the cheque.

CHAPTER – IV

TRANSACTIONS

RULE – 24- RECORD BOOKS

CASH BOOK:-

A two columnar (Cash & Bank) Cash Book based on double entry system for keeping record of the receipt and payment of Money on behalf of the Council shall be maintained.

JOURNAL:-

- (1) Journal is one of the important account books. Its use is restricted to recording transfer / adjustment entries only as distinguished from transactions with involving actual receipt / payment of cash.
- (2) Each adjustment entry passed through a journal shall be supported by vouchers. Brief narration of each entry shall be given in the voucher and it shall be signed by the Head of Office. The senior most Accounts Officer shall check each entry of the journal with the vouchers and other subsidiary records and certify the entries as correct under his dated initials.

LEDGER:-

- (1) Ledger is a register in which all transactions recorded in the cash book or journal shall be classified under different heads of accounts or objects of expenditure or any sub unit thereof.
- (2) The ledger shall be kept in the prescribed form.
- (3) The ledger accounts shall be arranged and grouped in such a manner that the desired information is promptly secured.
- (4) Combined ledger accounts can be maintained for various major heads. The contingent register can be maintained in such a manner that it is used as ledger for recording expenditure under miscellaneous items.
- (5) Every ledger account is divided into two sides, the left hand side being the "debit side" and the right hand side the "credit side".
- (6) All items of debits and credits of the cash book and journal shall be posted on the same day in the respective ledger account.

- (7) Daily totals shall be invariably given and progressive totals shown wherever necessary.
- (8) Bank account shall be posted from the dairy totals of cheques issued and challans / remittances made into the Bank.
- (9) After the ledger accounts have been written up and completed in respect of cash and adjustment items, the daily total of each ledger account should be carried into the appropriate classified account the classified account should then be totaled up and from the gross total the amount of adjustment should be deducted to bring out the net totals of receipts and payments as per cash book.
- (10) All the ledger accounts shall be closed at the end of the month. Totals shall also be struck in the classified account.
- (11) Monthly totals of various ledger accounts shall then be tallied with the totals of classified abstract and discrepancy, if any, rectified and reconciled.
- (12) Monthly account of receipts and payments shall be prepared by the third of the following month and submitted to the Senior Accounts office.

RULE – 25- ENTRY IN CASH BOOK

- (1) All monetary transaction shall be entered in the Cash Book as soon as they occur and attested by Senior Accounts Officer at SPO & by AAO / DPC at DPO.
- (2) When the Council's money is remitted into the Bank, the Senior Accounts Officer and AAO / DPC shall compare the bank receipt with the entry in the cash book before attesting it and satisfy himself that the amount has been actually credited into the Bank.
- (3) Cash Book is the principal record of all money transactions, all registers being only subsidiary to it. All receipts, disbursements and charges of whatever short connected with the funds placed at the disposal of the SPO / DPO must be shown in the cash book.
- (4) Sufficient details should be given in the column "particulars" to identify each transaction without reference to the relevant vouchers.

Classification of transactions:

- (1) The classification of receipts and payments shall be given on both sides of the cash book in details in accordance with the accounts classifications approved by RCSE.
- (2) All sums paid into the Bank by the SPO / DPO shall be shown as "Deposits in the Bank" even though the remittance has been made by cheque and not in cash.
- (3) The value of all cheques should be credited to "withdrawal from Bank" irrespective of whether or not they are cashed at once.
- (4) Deductions made from salary bills etc. or suppliers' bills should be credited to the relevant head of account.

RULE – 26- CLOSING OF CASH BOOK

The Cash Book shall be closed daily and completely checked by Junior Accountant / AAO / DPC with reference to receipt, pay-in-slips and vouchers. They will also verify the total of the Cash Book including opening and closing balances and initial it as correct.

RULE – 27- CORRECTIONS OF ERRORS

- (1) Any erasure or overwriting of entry once made in the cash book is strictly prohibited. In case of an error, it shall be corrected by red ink entry under the dated initials of AAO / DPC.
- (2) If any item of receipt of charges which belong to one head of account has been wrongly classified under another head of account, the error shall be corrected in the following manner:
 - a) If the error is discovered before closing the day's account, necessary correction shall be made in the original entry before the accounts of the day are closed.
 - b) If the error is discovered after the close of the day's accounts but before the close of the financial year, the correction shall take the form of a fresh entry in the cash book.
 - c) Errors affecting only classification of receipts of payments without change in monetary value shall be corrected in the manner prescribed at sub-clause (a) above, if the same has been detected before the close of the month's accounts.

- d) If the error is detected after closing the accounts of the financial year, the correction shall be carried out through a journal entry. In such cases, the correct entry shall be supported by a transfer entry memo approved by the Senior Accounts Officer at SPO and Assistant Accounts Officer at DPO in the form below and a note of correction shall be made against the original entry in red ink.

Transfer Entry Memo

No. -----

Date

| Particulars of the original transactions with reasons for the proposed adjustment | Debit | | Credit | |
|---|-------------|--------|-------------|--------|
| | Head of A/c | Amount | Head of A/c | Amount |
| | | | | |

JUNIOR ACCOUNTANT

SENIOR ACCOUNTS OFFICER / AAO

RULE – 28- PERMANENT ADVANCE

A Permanent Advance of Rs. 10,000/- will be given to OIC (Stores) at SPO and Rs. 5,000/- to OIC (Stores) at DPO who has to make payments of urgent nature frequently on training, seminar, workshop, mobilizing agency, building construction committee etc.

- (1) The account of the imprest cash shall be maintained in duplicate. The original duly supported of the imprest cash shall be forwarded to the Senior Accounts Officer / AAO after due sanction of the expenditure incurred in obtained from the competent authority and with and endorsement "passed for payment" on each voucher for recoupment duly signed in token approval.
- (2) The imprest account shall be rendered monthly to the Senior Accounts Officer / AAO (in the prescribed format) what shall examine the imprest cash account and supporting vouchers and by a formal pay order recorded on the account, authorize the recoupment. The amount actually disbursed shall be shown on the payment side showing relevant classifications. Refund of cash, if any, may be noted in the column of "particulars" of the receipt side of the cash book.
- (3) The imprest holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers and in cash.

- (4) On the last day of the financial year, the balance of imprest together with vouchers for expenditure incurred upto that date shall be submitted for credit to project account or adjustment as the cash may be and a fresh imprest advance shall be drawn during the next financial year.
- (5) Whenever and incumbent concerned proceeds on leave, he shall hand over the complete account of imprest to the person taking charge of the post.
- (6) The amount of imprest granted shall be reviewed by the State Project Director and it may be increased or decreased under his orders on the basis of monthly average of expenditure during the last year.

RULE – 29- DUTIES OF ACCOUNTS PERSONS

(A) SENIOR ACCOUNTS OFFICER

- (1) The Senior Accounts Officer shall be the Head of finance and accounting of the project and have overall responsibility for all financial and accounting aspects.
- (2) Provide leadership and strategic direction on financial aspects of the projects, including development of financial capability in project officials of the State & District.
- (3) Develop satisfactory organization for the finance and accounting functions.
- (4) Liaison effectively with Government of India, Government of Rajasthan, Banks and financial institutions, consultants and other stake holders on financial aspects.
- (5) Advise the Council of all financial aspects especially on policy and strategic issues, financial position and financial performance of the project.
- (6) Have overall responsibility for preparation and approval of budget and financial projections.
- (7) Ensure development of satisfactory financial and accounting policies and procedures for the project, and ensure adherence to these policies and procedures.
- (8) Ensure timely development and operation of a satisfactory financial management system for the project.
- (9) Ensure that an effective system of internal financial control is operational.
- (10) Ensure smooth flow of funds to all levels of project's organization, payment to various parties and ensure adherence to service standards. Ensure effective cash management including short term forecasting.

- (11) Head of Procurement Wing.
- (12) Ensure timely preparation of financial management reports and financial statements, liaison effectively with auditors to ensure timely audit and publication of financial statements.
- (13) Ensure that the internal (concurrent) audit system for the projects working satisfactorily. Follow-up on issues arising of internal audit.
- (14) Coordinate with consultants engaged to work on finance and accounts aspects.

(B) RESPONSIBILITY OF ASSISTANT ACCOUNTS OFFICER / DPC

The Assistant Accounts Officer at SPO / District Project Coordinator at DPO signing the Cash Book at the end of the day shall be fully responsible for the correctness of all entries of the day inclusive of opening and closing balances.

(C) DUTIES OF CASHIER

The Cashier will be responsible in respect of ;

- (1) receipt of money and issue of proper receipt thereof;
- (2) accounting in Cash Book & Other records, proper custody and maintenance;
- (3) carrying money to or being money from bank;
- (4) custody & security of records;
- (5) custody of bills/vouchers/cheque book in use or receipt books;
- (6) payment of various persons as per bills orders etc. and to ensure payment to the actual payee and proper acknowledgement taken thereof;
- (7) account of postage stamps and their issue;
- (8) maintenance of Bank Pass Book/ statement upto date;
- (9) timely adjustment of advance given to employees/suppliers and recovery of unspect balances.
- (10) and other duties entrusted by the AAO/ DPC.

RULE – 30- BANK RECONCILIATION

Bank Pass Book will be sent regularly to the Bank of making upto date entries of credit and debit in a month. Entries shown in the pass book statement will be tallied monthly with the entries in the cash book. Any discrepancy will be rectified and difference explained in the bank reconciliation statement in the manner explained below:-

Balance As per Cash Book -----

Add:

- (a) Cheque issued but not cashed
- (b) Credit entries made in the bank not shown in the Cash Book -----

Less:

- (a) Amount sent to Bank but not credited in Bank A/c -----
- (b) Bank charges debited in the Bank account but not accounted in the cash book -----

Balance as per Pass Book -----

Note: This work will be done by Senior Accounts Officer at SPO / AAO at DPO of the council.

RULE – 31- RECEIPT OF MONEY

- (1) Money on behalf of the RCSE in the form of cash, cheques, Demand Drafts, Bankers cheque etc. shall be received by the cashier or any other official specifically authorized to do so by the Director. All money receipt on behalf of the RCSE are promptly accounted for into the Council's account and immediately deposited in Bank.
- (2) The payer must be given a receipt for the amount paid by him duly signed by the cashier. The receipt must be in the prescribed form (as per FMS manual) and from the printed receipt book, which is serially machine numbered with foils in duplicate.
- (3) The amount in the receipts shall be written both in figures and words.
- (4) The AAO / DPC shall ensure that all money received has been properly entered in the Cash Book.
- (5) No duplicate copy of receipt granted for money received or of a bill or other document for the money already paid shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate shall be issued to the effect that on a specified day a certain amount on certain account was received from a certain person or body.

- (6) Cheques / demand drafts received and accepted shall be entered in the Bank column on receipt side of the cash book on the day of receipts and then credit on realization of project account by the bank shall be watched. The AAO/DPC shall cause an entry of the cheque/demand draft in a Register and send a temporary receipt to the payer acknowledging receipt of the cheque/demand draft. A proper receipt shall be issued when the cheque/demand draft is encashed.

RULE – 32- ACCOUNT OF RECEIPT BOOK

- (1) Printed Receipt Books containing receipts with their counterfoils shall be machine numbered and their record kept in the Register of Receipt Books.
- (2) Before a receipt book is brought into the use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the receipt book over the signature of AAO / DPC.
- (3) The blank receipt books shall be kept under lock and key in the custody of the senior most accounts officer of the office.
- (4) Counter-foils of used receipt books shall also be kept in his personal custody.
- (5) The physical verification of blank receipt books in stock shall be carried out every six months on 30th June and 31st December by the AAO / DPC and a certificate to that effect recorded in the Register of Receipt Books.

C H A P T E R – V

E S T A B L I S H M E N T

RULE – 33- TRANSFER OF CHARGE

- (1) When an employee of RCSE entrusted with the charge of cash, stores, stationary, valuable articles or any other property of the Council is transferred or has to relinquish his charge due to transfer, retirement, resignation or for any other reason, the full charge thereof shall be given by him to his successor in the manner stated below:
 - a) The cash book, imprest account and other accounts, as the cash may be, shall be closed on the date of transfer and a note recorded in each of them over the signature of both the relieved and relieving employees, showing the cash balance, number of unused cheque, blank receipt books, Government securities, balance of postage stamps made over and received in transfer them respectively;
 - b) In case of store and stationary, a list of articles handed over giving reference of page number of the Stock Register where the articles in balance are recorded shall be signed by the respective employees after examination and counting.
 - c) Any shortage or irregularity noticed during the taking over of charge shall be promptly brought to the notice of State Project Director / District Project Coordinator.
- (2) In case the relieved employee is not present to hand over charge due to death or any other reason, the employee who is asked to take over charge, shall examine the accounts / registers concerned and take action as indicated in sub clause (a) to (c) above.

RULE – 34- SERVICE BOOK VERIFICATION

- (i) The service book of the employees of the Council shall be maintained and entries duly made and attested.
- (ii) In case of deputation of Government servant to the Council, the service books shall be maintained by making entries for Pension Department about deputation as per rule 138 of GF & AR (Part-I)

PAY & ALLOWANCES

RULE – 35- PREPARATION OF PAY BILLS

Pay and allowances earned by the employees shall become due for payment on the last working day of the month to which they relate expect for the month of March. In the case of March, the pay and allowances shall be paid only on the first working day of April. However, if the Bank remains closed on the last working day of the month, the State Project Director may permit drawl of pay on the working day earlier to such Bank holiday.

Preparation of pay bills:

- (1) All bills of pay and allowances including leave salary shall be prepared and paid by the respective OIC (E & A) / Head of Office in forms prescribed by RCSE similar to those prescribed by the Govt. of Rajasthan.
- (2) If an employee is willfully absent from duty or proceeds on extra-ordinary leave the OIC (E & A) / Head of Office shall ensure that no payment is made for such periods unless and until the absence is regularized by the competent authority. The OIC (E & A) / Head of Office will ensure payment only after proper attendance certificate of Controlling Officer.
- (3) In the case of all short term or contract appointments, the periods for which the employees have been appointed may be indicated on the pay bill below their names with the date on which such appointments expire.
- (4) The pay and allowances to be drawn and the deductions to be made from the pay bill shall be strictly according to service rules or other regulations or instructions or orders issued in this behalf by the competent authority.
- (5) The pay bill shall be supported by increment statements signed by the OIC (E & A) / Head of Office when increments of the employees are to be drawn. Similarly, copies of orders sanctioning leave or appointment orders shall be supported the pay bill when leave salary or first salary is to be drawn.
- (6) Payment beyond the contract period shall not be made unless and until the contract period is further extended to cover the period of claim.
- (7) In respect of employees who are under suspension, a certificate to the effect that they were not engaged in any service, vocation or profession during such periods of suspension may be recorded on the pay bill.
- (8) The totals of all money columns shall be drawn.

- (9) The entries in the bill as well as the totals must be checked by the OIC (E & A) / Head of Office himself or have it done by some responsible officer other than the person preparing the bill.
- (10) Each OIC (E & A) / Head of Office shall maintain an Establishment Register in which complete monthly details of pay and allowances, consolidated pay, fixed emoluments, nature and period of leave, leave salary and deductions from pay in respect of all the employees under him shall be entered therein.
- (11) All bills received or prepared and subsequently passed for payment shall be entered in Bill Register to ensure their payment and pendency.

RULE – 36- DEDUCTIONS

- (i) The AAO / DPC shall be responsible for making proper deductions, where due, from the pay bills on account of Provident Funds, State Insurance, LIC, Income TAX, Loans and Advances, Council dues, House Rent, court attachments, over payment, recovery of losses etc. He shall ensure that the amounts so deducted from the pay bill of the employees are sent to the respective agency positively by 7th of the following month by cheque / demand draft / cash, as the case may be alongwith a schedule of recovery. The receipts of acknowledgement of the agency to which amount were remitted shall be watched and kept on record. An account of all such deductions made from the pay bill shall be maintained.
- (ii) In case of Provident Fund, State Insurance / LIC premium, Loans and Advances relating to Government servants, prescribed schedule of deductions will contain correct account / policy numbers to ensure correct postings and to avoid missing credits in the respective accounts.

RULE – 37- AUDIT OBJECTIONS AND RECOVERIES

- (i) The Senior Accounts Officer will ensure attending to all audit objections and recoveries in time with the Assistance of AAO and DPC. They shall attend promptly to all objections and orders of recoveries communicated to him by internal check / Chartered Accountant (Auditor) of the council and A.G. Rajasthan in their audit report. The AAO / DPC will be bound to recover the amount disallowed after giving reasonable opportunity to the employees.
- (ii) Recoveries shall not ordinarily be made at a rate exceeding one third of pay.

- (iii) All over payments and recoveries shall be entered in a register.
- (iv) Representations, if any, made by the employee against disallowance shall be considered upon proper clarification and elucidation of the objection. Where the AAO / DPC and higher authorities feel that the objection is not proper, they shall take up to matter for reconsideration by the inspecting officer or audit authority.

RULE – 38- CERTIFICATE OF DEDUCTION TO BE CONCLUSIVE PROOF

The AAO /DPC shall invariably issue an annual certificate for all kind of recoveries / deductions from the salary bill of a concerned employee which will be a final evidence of recoveries / deductions made.

RULE – 39- PLACE AND MODE OF PAYMENT

- (i) Except as hereafter prescribed in clause (ii) all payments to the employees of the council shall be payable at the office of the council and shall be paid only upon his personal claims and to his personal receipt;
- (ii) The employee may be allowed to receive payment through a messenger duly authorized by him to receive the money on his account. The request shall be supported by his stamped receipt. The signature of the messenger duly attested by the employee shall be furnished on the authority letter. The AAO / DPC shall authorize the payment to the messenger by endorsing "please pay" on the authority letter. The messenger's signature is to be obtained on the pay bill in token of having received the payment for the employee.
- (iii) The monthly salary of the employees of the council shall be paid only through the cheque.

RULE – 40- ARREAR PAYMENTS

- (i) Arrear payment shall be made in the manner prescribed above. For this purpose a due and drawn statement and net amount payable shall be prepared and also reference made on the bill/voucher from which the payment was with held or omitted as also in the bill where arrears are not being drawn to avoid double payments.
- (ii) Normally, no claim shall remain in arrears for more than one year from the date, it is due for payment. The claim, which has not been preferred within one year for one person or other, shall be paid only with the special sanction of the State Project Director waiving the time limit. The official preferring the claim of more than one year should satisfactorily explain the reasons for delay to the sanctioning authority and give a certificate that the claim was not preferred and paid earlier.

- (iii) Pay and allowances remaining un-disbursed for one month shall be credited in the Bank and not allowed to be retained in the office. Details of such un-disturbed pay and allowances of the employees shall be entered in a Register of un-disbursed pay, with reference to the bill through which the amount was drawn. Acquittance of payment of un-disbursed amount whenever made subsequently shall be taken on the original bill. A note of date of payment shall be given against the relevant entry in the Register.

RULE – 41- PENSION CONTRIBUTION

The AAO / DPC shall ensure to send pension contribution of Govt. servants on deputation at the end of each year or at the end of deputation period, whichever is earlier, to the pension department by 30th April each year.

RULE – 42- LAST CLAIMS ON DEATH, RETIREMENT ETC.

In case of employee quitting Council service on account of death, termination, resignation, dismissal, retirement etc., last payment of pay and allowances shall not be made without no-dues certificate issued from the AAO / DPC.

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

RULE – 43- LAST PAY CERTIFICATE

The OIC (E & A) / Head of Office shall prepare last pay certificate in case of transfer of an employee. It will contain details of pay drawn date upto and for which paid, deductions, insurance premium, provident fund contribution, their account number, recoveries of loans and advances and balances and other recoveries. In case of State Government servant on deputation, a copy will also be sent to State Insurance & GPF Department of the district where he is posted on reversion.

ADVANCES TO EMPLOYEES

RULE – 44- GENERAL CONDITIONS

- (i) The OIC (E & A) / Head of Office may grant the following advances to the employees of the Council.
 - a) Travelling allowance
 - b) Advance on tour
 - c) Leave Salary advance

- (ii) In case of employees on contract, TA advances may be granted, if it can be adjusted / recovered before the expiry of the contract period of the employee concerned.

- (iii) Advance on tour**
 - The OIC (E & A) / Head of Office may grant advance to an employee proceeding on tour upto an amount necessary for a particular journey to cover his travelling expenses as admissible under TA Rules as well as expenses on contingent expenditure. The amount of advance granted shall be adjusted immediately on completion of tour in any case not exceeding 7 days from the completion of tour.

 - A second advance may not be granted to an employee unless and until the account of the previous advance has been rendered.

- (iv) Advance in lieu of salary**
 - The OIC (E&A)/Head of Office may sanction an advance in lieu of leave salary to the employee who proceeds on privilege leave which is due for a period not less than 30 days. The amount of advance shall be net amount of leave salary including allowances after making usual deductions.

 - Advance may also be granted to the Govt. servant on deputation.

 - Advance will be adjusted from the leave salary claims in respect of leave salary availed.

- (v) Personal Advances:**
 - Other advance like festival advance, conveyances etc., may also be granted by the Director in accordance with the instructions issued and to the extent authorized by the Executive Council.

C H A P T E R – V I

CONTINGENT EXPENDITURE

RULE – 45- CONTINGENT EXPENDITURE

Contingent expenditure means all incidental and other expenses which are incurred for the management of an office or for the technical working of the project other than those which fall under specified items of expenditure.

RULE – 46- PERMANENT ADVANCES

Permanent advance to the extent mentioned Rule 28 shall be kept in the office to meet contingent expenditure as and when needed. The permanent advance shall be recouped by drawing self cheques on rendering the accounts for the previous advance drawn.

RULE – 47- ADVANCES TO EMPLOYEES FOR SPECIFIC PROJECT ACTIVITY

- (i) Temporary advances may be given to the officers / employees for meeting, specific project activity after the approval of competent authority by as per item no. 25 of part III of SOP. The AAO / DPC shall ensure that advances are not allowed to remain unadjusted for a duration exceeding 15 days.
- (ii) Any unspent balance shall be deposited soon after the purpose for which advance was given is accomplished. In case the account of such advances together with unspent balances if any, is not given / paid within the maximum period of 15 days (after accomplishment of work), the amount shall be recovered from the salary of such employee together with interest @ 18% p.a. thereon.
- (iii) Second advance shall not be given unless the account of first advance is given.

RULE – 48- RENT OF BUILDING

- (i) Lease will be three years initially with no increase in rent. The lease may be extendable by Project Director after a period of three years on the increase rent as per PWD proceedings and GOR norms.
- (ii) The OIC (E & A) / Head of Office shall ensure that building hired is kept in proper condition and no damages are allowed to be done to the building. In case such damages which are considerable, proposals for reimbursement of loss should be put-up to Director for sanction. The lease shall also contain suitable provision on this account.

- (iii) The OIC (E & A) / Head of Office shall ordinarily get general maintenance and repairs of the buildings from the owner. In case of urgent requirements, temporary structure like cabins, partitions and water fittings, the work may be got done as per financial powers given in item no. 4 of part II of SOP.

RULE – 49- PRINTING

- (i) Printing work will be got done through open tenders where value of work is above Rs. 50,000/-, through limited tenders for the value of work upto Rs. 50,000/- and through single quotation for the value of work below Rs. 3,000/-.
- (ii) The work may also be got done on an annual rate contract basis sanctioned through open tenders.

RULE – 50- REPAIRS AND MAINTENANCE OF MACHINERY & EQUIPMENTS

- (i) Office equipments like duplicating machines, typewriters, photo copiers, computers, fax and other equipments like water coolers, air conditioners, television, cameras, projectors, motor vehicles, intercom equipments shall be got repaired and maintained through their manufacturers, or original suppliers, or distributors or authorized dealers. An annual rate contract may be got entered into after expiry of warranty period & well in advance, of above machinery & equipment.
- (ii) In case manufacturers, suppliers, distributors or authorized dealers do not agree to such rate contracts or in case of other equipments other than mentioned in clause (i) above, tenders shall be invited and repairs got done from established mechanics having well equipped workshops. Spare parts will always be purchased from authorized dealers.
- (iii) The OIC (Store) shall ensure that timely steps are taken to get machinery and equipments and motor vehicles repaired and maintained in good condition and to arrange removal of all manufacturing defects etc., during period of warranty/ and guarantee and in no case such period is allowed to expire in case the equipment is to be kept in the working condition. Subsequent repairs after expiry of warranty/ guarantee period shall be got done in accordance with the provisions of these rules. A certificate that repairs etc., has been done after expiry of guarantee/ warranty period shall be endorsed on the bills.

RULE – 51- CONVEYANCE ALLOWANCE/ CHARGES

The conveyance allowance / charges shall be paid to the employees as may be authorized by the E.C.

RULE – 52- ACCOUNTS OF NEWS PAPERS, PERIODICALS AND PUBLISHED BOOK ETC.

Account will be maintained in the prescribed form for making payments and for issue and disposal by the library section.

RULE – 53- (A) REGISTER OF ISD CALLS

Record of ISD Calls shall be maintained in the prescribed register in which complete details of call etc. made shall be entered. Bill of telecommunication Department shall be verified on the basis of these entries to which reference should be quoted on the bills. Private calls shall be mentioned separately for making recoveries.

(B) CONTINGENT REGISTER

- (i) A Register of contingent expenditure shall be kept in each office. Each item of expenditure with date of payment shall be entered in it in the order of occurrence. The OIC (E & A) / Head of Office or some other responsible person authorized by the head of office shall carefully scrutinize each entry with sub-vouchers and initial them with date.
- (ii) The Register must have sufficient columns for object-wise classification of expenditure.
- (iii) Total should be struck as and when necessary or at least once in a month and progressive totals are arrived at to ensure watch over expenditure as compared to the sanctioned appropriation.

RULE – 54- REFUNDS

- (i) Refund of any excess or erroneous recovery of amount made and credited to the council's accounts shall be made with the prior approval of Project Director / District Project Coordinator on demand to the person entitled to receive the amount on production of proper authority.
- (ii) Before a refund is allowed, the original receipt and entries in the cash book and other accounts should be traced and linked properly and a distinctive note of refund of the sum ordered should be kept against original entries so as to avoid entertainment of double claim in future.

CHAPTER – V I I

ACCOUNT AND AUDIT

RULE – 55- RESPONSIBILITIES IN REGARD TO ACCOUNTS

Responsibility regarding maintenance of Proper Accounts and Audit will be as per FMS & FMIS developed by council.

RULE – 56- AUDITS

- (1) The accounts of the Council shall be audited quarterly at SPO & concurrently at DPO by a Chartered Accountant appointed by the Council and any expenditure incurred in connection with the audit of the accounts of the Council, shall be payable by the Council.
- (2) The auditor of the Council shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers.
- (3) The auditor shall have the same rights, privileges and authority in connection with audit of accounts of the Council as the accountant General or any other person appointed by him in this behalf has in connection with the audit of Government accounts.
- (4) The auditor can also inspect any of the officers of institutions of the Council.
- (5) Annual Audit will also be conducted by the C.A.G.

RULE – 57- PURSUANCE OF AUDIT OBJECTIONS

- (1) The Accounts Wing shall maintain an Audit Objection Register to record all audit objections.
- (2) Separate folios for each Office may be opened.
- (3) The progress made towards the settlement of outstanding audit objections shall be reviewed monthly by the Director and appropriate further action taken promptly to ensure their speedy settlements.

RULE – 58- RENDITIONS OF AUDIT REPORT AND ANNUAL ACCOUNTS

Annual accounts as certified by the Auditor together with the Audit report thereon shall be sent by the Director, after approval by the Executive Committee, to the GOR & GOI.

C H A P T E R – V I I I

RULE – 59- MISAPPROPRIATION, FRAUDS, LOSSES, WRITE-OFF ETC.

- (a) Every employee of the Council should realize fully and clearly that she / he will be held responsible not only for any loss sustained by the Council through fraud, negligence done on his part but also for the loss arising out of the fraud or negligence on the part of any other employee to the extent, to which it may be shown that he / she contributed to the loss by his own action or negligence.
- (b) Wherever any loss of receipts, stores caused by misappropriation, fraudulent drawl / payment or otherwise is discovered or suspected, the matter shall immediately be enquired into by the Director. If need be assistance of auditors taken and the matter will be reported to the Chairman, Executive Committee alongwith detailed report on the causes or circumstances, which led to the misappropriation etc., the steps taken to recover the loss and to prevent the recurrence and the disciplinary or any other action proposed as regards the persons responsible.
- (c) In case of criminal offence a report will be lodged with the Police for necessary action.

RULE – 60- WRITE - OFF LOSSES

The losses etc. shall be written off by the authority authorized under delegation of powers to the extent and conditions prescribed in item no. 29 & 30 of section III of Schedule of Powers.

RULE – 61- INTERNAL CONTROL / CHECK

- (1) The Sr. Accounts Officer shall devise internal control system within Council office to ensure that work is being carried out & accounts maintained in the manner prescribed under these rules or directions issued by the Executive / Governing Council from time to time.
- (2) The Council may also arrange internal check of the accounting system/ procedure followed in NGOs to carry out its objectives. The internal check parties will also check the internal accounts maintained in the Council office, in respect of material received & issued to the students, schools etc.

RULE - 62 DELEGATIONS

Delegations of financial powers to various authorities have been prescribed in part 3 of these rules.

Rajasthan Council of Secondary Education

RCSE

Budget, Financial and Accounts Rules

PART - 2

PART - 2

CHAPTER - I

PROCUREMENT

RULE – 01- (A) - STORES

The term "stores" applies generally to all articles and materials purchased or otherwise acquired for the use in offices and units of the Council and includes not only expendable, consumable or issuable items in use or accumulated for specific purpose but also goods, vehicles, TLM & items of permanent stock.

(B)- CONSULTANCY

The term "consultancy" refers to advices given & works done by experts, individuals, firms etc. for RCSE on different projects / policies etc.

(C)- SERVICES

The term "services" refers to the services provided by individuals, firms etc. to perform different tasks given to them for RCSE for the specified period of time.

(D)- WORKS

The term "works" refers to the works related with civil & / or electrical engineering like construction of new buildings, repairing of existing structure etc.

RULE – 02- PRIMARY REQUIREMENTS OF PURCHASES

- (1) Purchases shall be made in the most economical manner in accordance with the definite requirements of the Council.
- (2) Stores shall not be purchased in piece meals or splitted to avoid sanction of higher authority.
- (3) Stores shall not be purchased in advance of actual requirement.
- (4) Purchases through tenders expect for purchases upto Rs. 3,000.00 shall be made only from those firms who are registered with the State Commercial Taxes Department.
- (5) Purchase will be subject to the budget provisions specific or otherwise as per State/District Component Plan.
- (6) In case of such purchase where there is a system of allowing discount or rebate in particular period of the year, purchases shall be so regulated that facility of such discount or rebate is available to the fullest extent.

RULE – 03- PROCUREMENT OF GOODS (STORE)

All the procurement of goods will be done as per the rules given in this chapter & schedule of powers.

RULE – 04- PURCHASE AS PER DGS & D RATE CONTRACT

All the goods which are on DGS & D Rate & Contract can be purchased without calling tenders upto a limit of Rs. 20 lacs in each case.

RULE – 05- PRINCIPLES OF PROCUREMENT

The authorities who are required to procure materials for the Council shall follow the following yardsticks of financial propriety:-

- (1) Whether the offers have been invited in accordance with the RCSE procurement guidelines and after following a fair and reasonable procedure in the prevailing circumstances.
- (2) Whether the selected offer will adequately meet the requirements for which it is being procured.
- (3) Whether the price of offer is reasonable in comparison to the prevailing market rates and constant with the quality required, and;
- (4) Above all, whether the offer being accepted is the most appropriate-one taking all relevant factors into account and in keeping with the principles of finance propriety as proved in Rule 17 of these regulations.
- (5) No price preference is given to the Central / State or P.S.U's.

RULE – 06- PURCHASES WITHOUT TENDER

- (1) No item will be purchased without tenders except the conditions mentioned in Para (2) of this rule. Even if the items / goods are produced & distributed by Central Govt. / State Enterprises than also limited tenders method should be followed for a purchase below amount of Rs. 50,000/- and open tender method should be followed in case of purchases above Rs. 50,000/-.
- (2) Tenders shall be invited for supply of all articles unless the value of the order to be placed is upto Rs. 3,000/- or the Purchase Committee is satisfied that sufficient reasons, which shall be recorded in writing, exists that :
 - (a) it is not in the public interest to call for tender or
 - (b) the demand is very urgent or

- (c) the sources of supply are limited or
- (d) where the article is not manufactured by any other manufacturer or
- (e) where there is no substitute available for the desired goods or
- (f) where even after two attempts, tenders are not received.

RULE – 07- PURCHASES THROUGH TENDER

- (1) Tender shall be invited for supply of all articles if the value of the order to be placed is above Rs. 3,000/-.
- (2) If the amount of order is above Rs. 3,000/- & below Rs. 50,000/- then limited tender may be called.
- (3) Open tender process is necessary where the value of tender is above Rs. 50,000/-.

RULE – 08- SYSTEM OF TENDERS

Tenders shall be obtained in the following manner:-

- (1) Open tender- by Advertisement in newspaper-
- where value of tenders is above Rs. 50,000/-.
- (2) Limited Tender- by direct invitation to a limited number of firms-
- where value of tender is upto Rs. 50,000/- & above Rs. 3,000/-

RULE – 09- TIME LIMIT FOR OPEN TENDER

The following time limit for receiving of the tenders will be followed:-

- (1) In case of advertisement for value above Rs. 50,000/-
& upto 5 lac - - 10 days
- (2) Above Rs. 5 Lacs upto Rs. 10 lacs - 15 days
- (3) Above Rs. 10 Lacs - 30 days

The above time limit will be counted from the date of publication of NIT in first newspaper.

RULE – 10- SHORT NOTICE TENDER

In case of emergent circumstances, which shall be recorded in writing, the Director may reduce the period of publicity to half.

RULE – 11- PUBLICITY OF NIT

The publicity shall be as follows:-

| S.No. | Amount of NIT | Mode of Publicity |
|--------------|-------------------------------------|---|
| 1 | Above Rs. 50000-upto Rs. 5 lacs | 1. Minimum one state level newspaper & one regional newspaper 2. On notice board |
| 2 | Above Rs. 5 lacs - upto Rs. 10 lacs | 1. Minimum two state level newspaper & one regional newspaper 2. On notice board |
| 3 | Above Rs. 10 lacs | 1. Minimum two state level newspaper and one national level newspaper 2. On notice board |

RULE – 12- PURCHASES THROUGH LIMITED TENDERS

Tenders shall be obtained from SSI Units / Wholesalers / Producers / Manufacturers / Original equipment manufacturers / Sole or Sub-distributors/ Authorized dealers / Established retailers / Individuals for the limited tender process.

RULE – 13- TENDER NOTICES

Tender notice should contain the following particulars:-

- (1) Office of issue and tender number.
- (2) Brief specification of stores including ISI part number of Agmark. In case of paper ISI Certification number, G.S.M., weight, type and other details;
- (3) Quantity and estimated value;
- (4) Office from which tender forms and the time and date upto which these can be obtained.
- (5) The time and date by which the tender should reach the office issuing the tender notice;
- (6) Cost of tender forms, mode of payment and the fact that tender fees once paid would not be refundable;
- (7) Earnest money and its form;
- (8) Time, date and place where tender will be opened;

- (9) Delivery period;
- (10) Pre-bid conference, if any, and
- (11) Validity of tender

RULE - 14-EVALUATION COMMITTEE

- (1) All the Purchase shall be evaluated by Evaluation Committee (SPO Level) for the requirements of SPO.
- (2) All the purchases to be done by competitive bid procedures as given in GF & AR of GOR will also be evaluated by Evaluation Committee (SPO Level)
- (3) For items above the value of Rs. 50,000/- for the requirement of District Project Offices, the tenders will be called by District Project Office. The tender will be evaluated by District Evaluation Committee and orders will be placed after approval of District Collector Cum Chairman of District Executive Council, RCSE. The District office will receive the goods, certify that they are as per specification and then the payment will be made by District Office.
- (4) All purchases and evaluation below the value of Rs. 50,000/- for the requirements of District Project Office will be done by District Evaluation Committee after the prior approval of District Collector.
- (5) All vehicles will be procured at SPO level.
- (6) The SPD shall appoint two Evaluation Committees, which shall submit its recommendations to competent authority as per SOP for approval. These committees are as following:-

One Committee at SPO level will be constituted for purchases below Rs. 10 lacs. It shall consist of:

- (i) **Chairman** - SPD or Officer nominated by SPD
- (ii) **Member** - Senior most Accounts Officer from Accounts Branch
- (iii) **Member Secretary** - Officer of concerned programme, nominated by SPD
- (iv) **Member** - Technical member from State Govt. Deptt. /PSU / Autonomous body will be nominated by Director

The Second Committee at DPO Level for the purchases below Rs. 10 lacs will consist of following members:

- (i) **Chairman** - DPC or Officer nominated by DPC
 - (ii) Member - Senior most Accounts Officer from Accounts Branch
 - (iii) Member Secretary - ADPC
 - (iv) Member - Technical member from State Govt. Deptt. / PSU / Autonomous body will be nominated by Director
 - (v) Member - An Officer nominated by SPD Director when & where, he thinks it necessary
- (7) The Evaluation Committee may co-opt any other person as a member, depending on the requirements of the situation. The Evaluation Committee will evaluate officers and make recommendation to the concerning authority.
- (8) For the purchases above Rs. 10 lacs these committees will be constituted by the Chairman.

RULE – 15- PURCHASES OF SMALL VALUE ITEMS

For purchase of stores valued less than Rs. 30,000/- recommendations of the purchase committee shall not be necessary.

RULE – 16- EARNEST MONEY AND SECURITY DEPOSITS

- Earnest money deposit (EMD) and security deposit (SD) shall be obtained at 2% and 5% respectively of the estimated value in cases of purchases valuing above Rs. 50,000/-. The percentage can be changed as per GOR norms.
- EMD and SD will not be essential for purchases of Rs. 50,000/- and below.

RULE – 17- FORM OF EARNEST MONEY / SECURITY DEPOSIT

Earnest money / Security deposit may be obtained in Cash / Bank Drafts / Banker cheque of Bank Guarantee.

RULE – 18- REFUND OF EMD & SD

- (1) The earnest money of unsuccessful tenders shall be refunded soon after the final acceptance of tender.
- (2) The security deposit shall normally be refunded within one month of the final supply and installation of the articles. If the guarantee/warranty period is more than one month it will be refunded on the expiry of guarantee / warranty period only.

RULE – 19- FORFEITURE OF EARNEST MONEY / SECURITY DEPOSIT

- (1) The earnest money shall be forfeited in the following cases:-
 - a) When the tenderer withdraws or modifies the offer after opening of tender but before acceptance of tender.
 - b) When the tenderer fails to commence the supply of the item ordered within the time prescribed.
 - c) When the tenderer does not deposit the security deposit after the purchase order is given.
- (2) Forfeiture of Security Deposit:- Security deposit shall be forfeited in the following cases:-
 - a) When any term and condition is infringed.
 - b) When the tenderer fails to make complete supply satisfactorily.

Note: Notice will be given with reasonable time before forfeiture.

RULE – 20- EXTENSION AND DELAY IN SUPPLIES

- (1) If the supplier requires an extension of time on completion of contractual supply on account of occurrence of any hindrance he shall apply in writing for extension on occurrence of hindrance but not after the stipulated date of completion of supply.
- (2) The purchase office may extend the delivery period with or without liquidated damages in case they are satisfied that the delay in the supply of goods is on account of hindrances. Reasons shall be recorded.
- (3) Extension in delivery period: In case of extension in the delivery period with liquidated damages the recovery shall be made on the basis of following percentages of value of stores which the tenderer has failed to supply :-

- | | | |
|----|--|------|
| a. | Delay upto one fourth period of the prescribed delivery period | 2.5% |
| b. | Delay exceeding one fourth but not exceeding half of the half of the prescribed delivery period; | 5% |
| c. | Delay exceeding half but not exceeding three fourth of the prescribed delivery period. | 7.5% |
| d. | Delay exceeding three fourth of the prescribed delivery period | 10% |

Note : Fraction of a day in reckoning period of delay in supplies shall be eliminated if it is less than half a day. The Maximum amount of liquidated damages shall be 10%.

RULE – 21- NEGOTIATIONS

Negotiation with the successful firm emerged during the tender process may be done if committee / SPD found it useful to have negotiation with the firm to reduce the rate or to ascertain the quality of work / goods.

RULE – 22- REPEAT ORDERS

Repeat Orders can be given upto the limit of 50% of original order in the current financial year.

RULE – 23- PURCHASES ON FAILURE OF ORIGINAL TENDERERS

In case a tenderer does not make supply or fails to make complete supply as per purchase order, the Director may give the supply order to another tenderer at the risk and cost of original tenderer. However, in case the other tenderer does not agree to the supply at the original rate & terms, purchases may be made from other tenderers at the higher rate at the risk and cost of the original tenderer who fails to make supply or does not make the supply.

Note: Where time is essence to contract, purchase may be made from tenderer at higher rate, even where the difference is more than amount of EMD / SD forfeited.

RULE – 24- ADVANCES TO SUPPLIERS

Advance to supplier will be normally not given unless provided in the tender document. In exceptional cases, advances not exceeding 20% of value of contract will be given only against bank guarantee for entire supply period and with the approval of Director.

RULE - 25- RECOVERIES FROM SUPPLIERS

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

RULE – 26- RECEIPT OF STORES

- (1) The State Project Director or the District Project Coordinator, as the case may be, shall be responsible to ensure the quality of stores purchased and its proper accounting and custody.
- (2) All stores on receipt shall be thoroughly checked to ensure that quantities are correct and of good quality and that the articles are in accordance with the approved specifications where prescribed.
- (3) Stores on receipt shall be entered in the appropriate Stock Register.
- (4) All entries in the Stock Register and certificate of the supplier's bills etc. shall be recorded by the person who has received the stores. He shall also be responsible for custody of stores and updating of Stock Register.

RULE – 27- INSPECTIONS OF STORES

- (1) Immediately on receipt of stores, the in-charge of stores shall ensure that:
 - a) there is a purchase order for that item
 - b) the supply is made within the time specified in the supply order.
 - c) the supply is made at the correct receiving point.
 - d) the item is conforming to the specification, nomenclature / part number and description as mentioned in the invoice which shall be got tallied with the purchased order.
- (2) 100% quantity check shall be ensured by actual counting or weighing as the case may be and tallying with the invoice.
- (3) Quality inspection shall be carried out by two officers (other than the members of purchase committee and purchase / stores officer) nominated by the SPD, for the stores of the value exceeding Rs. 3,000/-. They shall see the manufacturer's mark, trade mark, part number, ISI number, dimensional details, specifications as per purchase order, compare with sample, if any, arrange to carry out test, if prescribed and record the inspection note which shall be a pre-requisite for making payment to the suppliers.
- (4) In case of valuable stores, machinery and vehicles, technical officer shall be associated.

RULE – 28- CUSTODY OF STORES

- (i) At SPO the SPD shall ensure that suitable accommodation exists for safe custody of stores, for keeping them in good condition and for protecting them from loss, damage or deterioration. He may give this responsibility to an officer who will be OIC (Store).
- (ii) At DPO the DPC shall ensure that suitable accommodation exists for safe custody of stores, for keeping them in good condition and for protecting them from loss, damage or deterioration. He may give this responsibility to an officer who will be OIC (Store).

RULE – 29- ACCOUNT OF STORES

The officer entrusted with the custody of stores shall maintain accounts and inventories and also prepare correct returns in respect of stores in his charge with a view to preventing losses due to theft, fraud, accident or otherwise, thus making it possible to check the actual physical balance with the book balance at any time.

Separate accounts shall be kept of:-

- i) Permanent Stock
- ii) Consumable Stock
 - Permanent stock shall include items of Non-consumable nature like office equipments, machines, tools, furniture, carpets etc., which are also termed as assets of the Council, Value accounts will be maintained for purpose of annual accounts.
 - An Account for consumable articles shall also be maintained. The balance remaining at the end of the year shall be valued for annual accounts.

RULE – 30- ACCOUNT OF BOOKS

An account of the books purchased by the Council shall be kept in the Accession register and number will be marked on each book along with the stamp of the Council.

RULE – 31- ISSUE OF ITEMS FROM STORES

- (1) When items are issued from store for office use, the officer in charge of the store shall ensure that an indent in the prescribed form is given, mentioning quantity of the items indented both in words and figures. A written acknowledgement shall be obtained on the indent from the employee receiving the items.
- (2) Issue of items from stores shall be entered in the Stock Register without any delay.
- (3) Items of dead stock shall not be shown as issued in the name of any person and balances made out.

RULE – 32- TRANSFER OF CHARGE

In the event of transfers, the officer in-charge of stores shall see that the stores in his custody are made over correctly to his successor and a proper receipt obtained from his as per entries in the Stock Register.

RULE – 33- PAYMENTS FOR STORES AND SUPPLIES

The following points shall be kept in view in respect of bills for stores and supplies while making payment:-

- (1) The bills are signed by the persons who are entitled to receive payments for supplies made or services rendered.
- (2) The sub vouchers are attached to the bills.
- (3) The amount of the bills is expressed in figures as well as in words.
- (4) The expenditure is supported by proper sanction and is not beyond the power of the sanctioning authority.
- (5) The bill is accompanied by the following certificates :-
 - The articles detailed in the vouchers have actually been received and their quantities are correct and quality good and conform to prescribed specifications.
 - The rates and other conditions are in accordance with the terms agreed upon.
 - Suitable notes of payment have been made in the purchase order and invoices to prevent double payment.
 - Supplies have been recorded in the relevant Stock Registers.

RULE – 34- PHYSICAL VERIFICATION OF STORES

- (1) A physical verification of stores including books shall be made at least once in a year by the Accounts Officer of the Council. He will record certificate of physical checking and correctness in the respective accounts / register. Any shortage, excess, surplus, deficiencies notices shall be reported separately, stores becoming unsuitable due to wear & tear etc., shall also be reported. The officer conducting physical verification while declaring items of stores and unserviceable shall take into account minimum period of serviceability prescribed in GFAR.

- (2) The surplus and unserviceable stores shall be disposed off through auction by a committee comprising of :
- a) Senior Accounts Officer / AO / AAOconvener
 - b) An officer nominated by the Director
 - c) Store In-charger

The decision of the committee shall be final.

- (3) Notice for auction will be displayed in local paper for a period of 10 days in cases of value of stores exceeding 50,000/- . If the value of stores is below Rs. 50,000/- than it would be sufficient if the local person etc. dealing in purchases of such stores (Kawadi, Raddi purchaser etc.) are informed through letters only.
- (4) For waste paper, firms using waster papers for manufacture of indigenous papers as a cottage industry shall also be informed.
- (5) The earnest money to be taken from bidders before the start of auction shall be fixed by the committee keeping in view the value of stores and its conditions.

SUMMARY OF GUIDELINES FOR PROCUREMENT

BASIS

The guidelines have been prepared as per -

- (i) GOI / GOR guidelines (GF & AR) for procurement of goods, consultancy, vehicles
- (ii) proposed budget, finance and accounts rule of RCSE.

Note : Primary Condition of Procurement are -

- (i) There should be specific Budget Provision in the AWP & B,
- (ii) There should be specific provision in -
 - (a) State Component Plan or District Plan,
 - (b) Procurement Plan.

PROCUREMENT GUIDELINES

* Goods * Vehicles * TLM * Consultancy * Works

1. Goods

- Equipment
- Furniture
- Hiring of vehicles

(i) For goods above the value of Rs. 10 lacs -

- Formation of State level committee by State Govt.
- Publication of NIT in National New Paper & State level newspapers.
- Use of Banks standard bidding documents.
- Bidding period 45 to 90 days from date of start of sale of bidding document.
- Submission of Bids.
- Public opening of bids.
- Evaluation
- Selection of lowest evaluated responsive bid.
- Negotiation if required.
- Contract Award; and
- Contract performance.

(ii) For the goods below the value of Rs. 20 lacs.

- a) all the goods which are on DGS & D rate contract may be procured as per DGS & D rate contract.

- b) for other the following procedure will be followed;
- | | | |
|----------------|---|--|
| Single Tender | - | upto value of Rs. 3,000/- |
| Limited Tender | - | above value of Rs. 3,000/- but less than value of Rs. 50,000/- |
| Open tender | - | above Rs. 50,000/- |

(iii) Standard format of terms & conditions will be prepared, it will consist of:-

- Primary requirement of Purchase
- Time limit of publicity
 - i) Rs. 50,000/- to Rs. 5.00 lacs - 10 days
 - ii) above Rs. 5.00 lacs & Rs. 10 lacs - 15 days
 - iii) above Rs. 10 lacs - 30 days
- Limited tender in place of open tender
- Purchase committee- Standing SPO & DPO level.
- Earnest money & security deposit (only by DD)
- No price preference
- No advance payment, and if necessary only in exceptional cases with approval of Director, against bank guarantee and entire period.
- Purchase from second tenderer on failure of original tenderer.

(iv) Procedures to be followed after procurement (to be prepared and would be circulated). They would contain the following:

- Delivery schedule
- Time Extension
- Liquidated damage provisions.
- Receipt, Inspection and accounting of stores
- Issue of stores
- Physical verification of stores
- Duties of store Keeper etc.

(v) Formats

- Sale of tender form
- Tender receipt register.
- Letter of undertaking
- Tender Notice- RFP, IFB
- Tender form
- Terms & Conditions
- Agreement format
- B.G. format

2. Vehicles

Procurement of vehicles is avoided. In exceptional conditions procurement of vehicles may be done by the prior permission of GOI.

3. TLM

TLM will be procured by Direct Contracting method.

4. CONSULTANCY

Procurement of consultancy will be done on following methods -

- (i) Quality and cost based selection
- (ii) Quality based selection
- (iii) Single source selection
 - RCSE to short listed firms
 - Receipt of proposals
 - Evaluation
 - Award of contract.

Rajasthan Council of Secondary Education

RCSE

Budget, Financial and Accounts Rules

PART - 3

PART - 3

SCHEDULE OF FINANCIAL POWERS

General Conditions / Limitations

The Powers contained in the Delegation of Financial powers are subject to the following general conditions / limitations :-

1. No expenditure shall be incurred from the Council funds except on legitimate objects of expenditure relating to the aims & objective of the Council.
2. The powers shall be subject to the Budget provisions.
3. The powers shall be exercised only as per budget, finance and account rules.
4. Items of non-recurring nature specified in the delegation will be subject Budget Provisions.

SECTION - I

EDUCATIONAL PROGRAMMES

| S. No. | Item of Expenditure | Chairman | Director | Additional Director | Deputy Director | District Project Coordinator | Remarks |
|--------|--|-------------|-----------------------------------|-----------------------------------|--------------------------------|---|--|
| 1 | Studies, Research and Surveys | Full Powers | upto Rs. 10,00,000/- in each case | upto Rs. 1,00,000/- in each case | upto Rs. 50,000/- in each case | 10,000/- in each case & Rs. 50,000/- per year | Subject to the guidelines of programme approved by the Executive Committee |
| 2 | Making of films, video films & other media materials | Full Powers | upto Rs. 10,00,000/- | upto Rs. 1,00,000/- in each case | upto Rs. 50,000/- in each case | upto Rs. 10,000/- in each case & Rs. 50,000/- in a year | Subject to the guidelines of programme approved by the Executive Committee |
| 3 | Organization of Seminars, Symposia, Work shops & Conferences | | Full Powers | upto Rs. 1,00,000/- in each case | upto Rs. 50,000/- in each case | Activities involving expenditure upto Rs. 50,000/- in each case | Subject to guidelines approved by the Executive Committee |
| 4 | Training and orientation of Teacher, Resource persons, instructors, Village level workers, public representatives etc. | | Full Powers | upto Rs. 1,00,000/- in each case | upto Rs. 50,000/- in each case | Full power at DPO level | As per Budget Provision |
| 5 | Engaging theatre & other artists | | Full Powers | upto Rs. 1,00,000/- in each case | upto Rs. 50,000/- in each case | upto Rs. 10,000/- in each case | Subject to guidelines approved by the Executive Committee |
| 6 | Grant in aid to NGOs & Resource institutions | Full Powers | upto Rs. 5,00,000/- in each case | - | - | - | - |
| 7 | Payment of copyright charges | - | Full Powers | - | - | - | Subject to guidelines approved by the Executive Committee |
| 8 | Holding of Competitions for publicity & learning material | - | Full Powers | upto Rs. 50,000/- in each case | upto Rs. 30,000/- in each case | upto Rs. 10,000/- in each case | Subject to guidelines approved by the Executive Committee |
| 9 | Provision for Air Travel for experts and Resource persons | - | Full Powers | upto Rs. 10,000/- for each person | - | - | Subject to guidelines approved by the Executive Committee |
| 10 | Purchase of Teaching Learning Material | Full Powers | upto Rs. 1,00,000/- | upto Rs. 50,000/- in each case | upto Rs. 30,000/- in each case | upto Rs. 10,000/- in each case | As per Budget Provision |
| 11 | Expenses involved in development of learning/ teaching material | - | Full Powers | upto Rs. 50,000/- | upto Rs. 50,000/- in each case | upto Rs. 30,000/- in each case | As per Budget Provision |
| 12 | School Mapping & Micro Planning | - | Full Powers | upto Rs. 50,000/- in each case | upto Rs. 30,000/- in each case | Rs. 10,000/- in each case | As per Budget Provision |
| 13 | Payment to Resource person in training | - | - | Full Powers | | Full Powers at DPO level | As per norms prescribed by EC |

SCHEDULE OF FINANCIAL POWERS

S E C T I O N - I I

BUILDING PROGRAMMES

| S. No. | Item of Expenditure | Chair-man | Director | Chief Engineer | DPC | A.En. at DPO | Remarks |
|--------|--|-----------|-------------|-------------------|----------------------------------|------------------------------|--|
| 1 | Administrative & Financial sanction for construction of School Buildings, additional rooms, laboratories etc. & other institutions including Girls' Hostel & Model Schools | - | Full Powers | - | Upto Rs. 15.00 lacs in each case | - | On recommendation of SMC & Provision in Plan or as per requirements according to SEMIS |
| 2 | Technical Sanctions to Estimates | - | - | Full Powers | - | upto Rs. 7.00 lacs | Subject to availability of Admn. and financial sanctions |
| 3 | Expenditure on Repairs and Maintenance of office accommodation (hired or owned) | - | Full Powers | upto Rs. 50,000/- | upto Rs. 20,000/- | - | Subject to approval of estimates by Chief Engineer |
| 4 | Determination of terms of contract with architects & assignment of work to architects | - | Full power | - | upto Rs. 20,000/- | - | - Subject to approval by EC for sanction by Director at SPO - Subject to approval by SPO or DPO |
| 5 | Execution of agreement of same (explained at point-4) | - | Full Powers | - | Full Powers within districts | - | Subject to approval by Director |
| 6 | Review/monitoring of progress of architect | - | - | Full Powers | - | Full powers within districts | Subject to provision in the plan |
| 7 | Approval of schedule of rates | - | - | Full Powers | - | - | Subject to provision in the plan |
| 8 | Major/Minor Repairs | - | - | Full Powers | upto Rs. 3.00 lacs in each case | - | On recommendation of SMC & Provision in Plan or as per requirements according to SEMIS |
| 9 | Drinking water facility/Toilet construction | - | - | - | Full Powers | - | On recommendation of SMC & Provision in Plan or as per requirements according to SEMIS |

SCHEDULE OF FINANCIAL POWERS

S E C T I O N - I I I

ADMINISTRATION & ACCOUNTS

| S. N. | Item of Expenditure | Chairman | Director | Sr. A.O. | Additional Director | DPC | Remarks |
|-------|--|-------------|-------------|-------------|---------------------------|---------------------------|---|
| 1 | Allotment of Funds | - | Full Powers | - | - | - | Subject to specific budget provisions |
| 2 | i) Reappropriation of funds from one minor head to another such heads | - | Full Powers | - | - | - | - |
| | ii) Reappropriation of funds from one major head to another such heads | Full Powers | - | - | - | - | To be reported to the Executive Committee |
| 3 | i) Call & Short / Medium term deposits in scheduled / nationalized Banks or their subsidiary institutions | - | Full Powers | - | - | - | - |
| | ii) Govt. Securities | - | Full Powers | - | - | - | - |
| 4 | Advertisement Charges | | | | | | |
| | a) For publication of recruitment for approved posts and NITs | - | - | - | Full Powers | Rs. 10,000/- in each case | Subject to specific budget provisions |
| | b) Other Cases | - | Full Powers | - | - | - | - |
| 5 | Hiring of accommodation in Hotels, Govt. Houses etc. for visitors of RCSE | - | - | - | Full Powers | - | As per norms approved by Executive Committee |
| 6 | Conveyance Hire | - | - | - | - | - | - |
| | i) Reimbursement of conveyance charges for special local visits to - | | | | | | |
| | a) Officers | - | - | - | Full Powers | - | As per norms approved by Executive Committee |
| | b) Staff | - | - | - | Full Powers | - | - As above - |
| | (ii) Hire of Taxies (in emergently cases) | - | Full Powers | - | Rs. 30,000/- in each case | - | - |
| 7 | Power of purchase | | | | | | |
| | i) Office furniture i.e. Tables, Chairs, Almirah, Sofas, Book Shelves, Filing Cabinets, Durries, Curtains & Display boards | - | - | - | Full Powers | Upto Rs. 50,000/- | - As per procurement Plan & Guidelines approved by EC subject to specific budget provision. - If there is any deviation from approved procurement plan then it has to be approved by the Director. |
| | ii) Fixtures i.e. Air Conditioners, Coolers, Heaters, Water Coolers | - | - | - | Full Powers | upto Rs. 50,000/- | - As above - |
| | i) Freight Charges | - | - | Full Powers | - | upto Rs. 5,000/- | - |
| | ii) Cartage | - | - | Full Powers | - | upto Rs. 5,000/- | - |
| 8 | Insurance | | | | | | |
| | a) Building, Equipment & Vehicle at State Level | - | - | - | Full Powers | - | Only from State Insurance Deptt. |
| | b) Building, Equipment & Vehicle at DPO Level | - | - | - | - | Full Powers | As per norms approved by Executive Committee |
| 9 | Legal Charges | - | Full Powers | - | Rs. 5,000/- in each case | Rs. 1,000/- in each case | As per norms approved by Executive Committee |

| S. N. | Item of Expenditure | Chairman | Director | Sr. A.O. | Additional Director | DPC | Remarks |
|-------|--|-------------|--------------------------------|-------------|--------------------------------|--------------------------------|--|
| 10 | Hire of Furniture, tents and touring/camp equipment | - | Full Powers | - | upto Rs. 50,000/- in each case | upto Rs. 50,000/- in each case | Subject to specific budget provisions |
| 11 | Motor Vehicle | | | | | | |
| | a) Purchase | - | Full Powers | - | - | - | - As per procurement Plan & Guidelines approved by GOI & EC, subject to specific budget provision. - If there is any deviation from approved procurement plan then it has to be approved by the Chairman. |
| | b) Repairs & Maintenance | - | - | Full Powers | - | Rs. 5,000/- in a year | As per approval pattern |
| | c) Hiring on Contract | - | - | Full Powers | - | Rs. 50,000/- in each case | - As per procurement Plan & Guidelines approved by EC subject to specific budget provision. - If there is any deviation from approved procurement plan then it has to be approved by the Director. |
| 12 | Municipal rates & Taxes a) State Level b) DPO Level | - | - | | Full Powers at SPO | Full Powers at DPO | - |
| 13 | Postage & Telegraph charges | - | - | | Full Powers | Rs. 30,000/- in a year | - |
| 14 | Printing, Publishing, Designing Publications | - | - | Full Powers | - | Rs. 50,000/- in a year | Through empanelled printers subject to budget provision |
| 15 | Hiring of accommodation | - | - | - | - | - | - |
| | a) Office Accommodation | Full Powers | upto Rs. 50,000/- per month | - | - | upto Rs. 10,000/- per month | As per approved guidelines subject to specific budget provision |
| | b) Residential Accommodation | Full Powers | upto Rs. 30,000/- per month | - | - | - | - |
| 16 | Staff paid from contingencies like Part time workers | Full Powers | upto Rs. 20,000/- in each case | - | - | - | Subject to approval of EC |
| 17 | Stationary Store | - | - | - | Full Powers | Rs. 50,000/- in a year | Subject to budget provisions |
| 18 | i) Other stores articles | - | - | - | Full Powers | Rs. 50,000/- in a year | Subject to budget provision |
| | ii) Office Equipments i.e. typewriter, electronic or manual, intercom, calculator, photocopiers, fax, telex, electronic stencil cutter & duplicator, computer etc electronic devices | - | - | - | Full Powers | Rs. 50,000/- in a year | - As per procurement Plan & Guidelines approved by Executive Committee subject to specific budget provision. - If there is any deviation from approved procurement plan then it has to be approved by the Director. |
| | iii) Electrical equipment & store | - | - | - | Full Powers | upto Rs. 10,000/- in a year | Subject to specific budget provision |
| | iv) Crockery & Cutlery | - | - | - | Full Powers | upto Rs. 5,000/- in a year | Subject to specific budget provisions |
| 19 | POL Charges | - | - | - | Full Powers | - | As per prescribed norms and subject to budget provision |
| 20 | Purchase of Books | - | Full Powers | - | upto Rs. 30,000/- in a year | upto Rs. 10,000/- in a year | Subject to budget provision |

| S. N. | Item of Expenditure | Chairman | Director | Sr. A.O. | Additional Director | DPC | Remarks |
|-------|--|-------------|------------------------------|--------------------------|---------------------|-----------------------------|--|
| 21 | Awards & Rewards | - | Full Powers | - | - | - | Subject to budget provision |
| 22 | Maintenance & Repairs equipments other than Motor Vehicles | - | - | - | Full Powers | upto Rs. 50,000/- in a year | Subject to budget provision |
| 23 | Telephone Charges | | | | | | |
| | i) Installation | - | Full Powers | - | - | Rs. 5,000/- in each case | Subject to budget provision |
| | ii) Rent & Other Charges | - | - | - | Full Powers | Rs. 15,000/- in a year | Subject to budget provision |
| 24 | Expenditure of Refreshment during meetings, workshops & conferences | - | Full Powers | - | - | Full Power at DPO level | Subject to budget provision |
| 25 | Advances for tour, project activities and other emerged functional expenditure | - | Full Powers | - | upto Rs. 40,000/- | upto Rs. 10,000/- | Subject to Budget provision in respective budget head |
| 26 | Contingent expenditure General Finance Limits (In cases not specified elsewhere) | | | | | | |
| | a) Recurring | - | Full Powers | - | - | - | To be reported to EC |
| | b) Non Recurring | - | Full Powers | - | - | - | To be reported to EC |
| 27 | Expenditure on Tea / Snakes / Refreshment for visitors | - | - | Full Powers | - | upto Rs. 2,000/- in a month | As per norms approved by Executive Committee subject to budget provision |
| 28 | Engagement of Consultants | | | | | | |
| | i) From empanelled individuals | Full Powers | upto Rs. 2 lacs in each case | - | - | - | - |
| | ii) From empanelled firms | Full Powers | upto Rs. 2 lacs in each case | - | - | - | - |
| | iii) From non empanelled individuals & firms | Full Powers | upto Rs. 1 lacs in each case | - | - | - | - |
| 29 | Write-off of Losses for Irrecoverable loss of Stores or public money not amounting to fraud, embezzlement and theft. | Full Powers | upto Rs. 50,000/- | - | - | upto Rs. 1,000/- | Subject to provision that - i) loss does not disclose a defect in rules / procedure. ii) there has not been any serious negligence on part of any Govt. servant which may call for disciplinary action by higher authority |
| 30 | Write-off of Losses of - | | | | | | |
| | i) Items of stores of recurring nature - | - | Full Powers | Rs. 5,000/- in each case | - | Rs. 1,000/- in each case | Due to wear & tear / use again & again |
| | ii) Items of stores of non recurring nature - | Full powers | Rs. 20,000/- in each case | Rs. 2,000/- in each case | - | Rs. 1,000/- in each case | Provided the specified age of item has lapsed |
| 31 | Salary of allowances | | | | Full Powers at SPO | Full Powers at DPO | |

Rajasthan Council of Secondary Education

RCSE

Budget, Financial and Accounts Rules

PART - 4

PART - 4

SECTION - I

COMPARISON OF

B F & A R OF RCEE & RCSE

| S. No. | Point of comparison | BF & AR of RCEE | | BF & AR of RCSE | |
|--------|--|--|------------------------------------|---|----------------------------------|
| | | Provisions | Pg. No. | Provisions | Pg. No. |
| 1. | Budget Calender- i) Districtwise submission ii) Submission to EC | 15 August 15 September | 4-5 | 15 September 15 October | 10 |
| 2. | Reappropriation of funds | By SPD (in minor heads) & by Chairman (in detailed heads) | 5 & point 2 part-III of SOP | By SPD (in minor heads) & by Chairman (in major heads) | 10 & point 2 Section -III of SOP |
| 3. | Drawl of money by the cheques- 1) At SPO- 2) At DPO- | <p>a) Up to Rs. 50,000/- - By AO/ Sr. AO & Additional Dir.</p> <p>b) Above Rs. 50,000/- to Rs. 2,00,000/- - By CF & Additional Dir.</p> <p>c) Above Rs. 2,00,000/- - By CF & Director</p> <p>a) Up to Rs. 25,000/- - By ADPC & AAO</p> <p>b) Above Rs. 25000/- - By DPC + AAO & in the absence of AAO by DPC + ADPC</p> | 8 + order no. 42555 dated 27.07.06 | <p>i) For salary bills - By Additional Director & Senior Accounts Officer</p> <p>ii) For other purposes- a) Up to Rs. 2,00,000/- - By Additional Director & Senior Accounts Officer b) Above Rs. 2,00,000/- - By Director & Sr. Accounts Officer</p> <p>i) For salary bills - By ADPC & AAO</p> <p>ii) For other purposes- a) Up to Rs. 25,000/- - By ADPC & AAO b) Above Rs. 25,000/- - By DPC + AAO</p> | 13 |
| 4. | Permanent advance to OIC (Stores) | At SPO – Rs. 5,000/- At DPO – Rs. 2,000/- | 14 | At SPO – Rs. 10,000/- At DPO – Rs. 5,000/- | 19 |

| S. No. | Point of comparison | BF & AR of RCEE | | BF & AR of RCSE | |
|--------|--|---|---------|--|---------|
| | | Provisions | Pg. No. | Provisions | Pg. No. |
| 5. | Printing | Upto Rs. 30,000/- - Through limited tenders Above Rs. 30,000/- - Through open tenders | 28 | Upto Rs. 3,000/- - Without tenders Above Rs. 3,000/- to Rs. 50,000/- - Through limited tenders Above Rs. 50,000/- - Through open tenders | 31 |
| 6. | Conditions for Purchase without tenders | No condition is stated to maintain the quality of goods | 34-35 | as per GF & AR | 37 |
| 7. | Publicity of NIT's | (1) Above Rs. 30,000/- upto Rs. 2 lacs - Minimum one state level newspaper (2) Above Rs. 2 lacs - upto Rs. 5 lacs - Minimum two state level Newspaper (3) Above Rs. 5 lacs - Minimum two state level newspaper and one national level newspaper | 35 | as per GF & AR | 38 |
| 8. | Negotiation with firms during tender process | No negotiation can be done to follow the IDA guidelines | 40 | Negotiation can be done with the successful firm to reduce the rates & / or ascertain the quality | 43 |
| 9. | Repeat orders | No repeat orders | 41 | Repeat orders for additional 50% requirement can be given by the permission of chairman | 43 |

PART - 4

SECTION - II

EXECUTIVE SUMMARY

OF BF&AR OF RCSE

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| 2. | Reappropriation of funds | 11 & point 2 of Section-III of SOP |
| 3. | Drawl of money & Powers to sign Cheques | 14 |
| 4. | Permanent Advances to OIC (stores) | 20 |
| 5. | Duties of accounts persons | 21-22 |
| 6. | Arrear payment | 28 |
| 7. | Advances to employees | 30 |
| 8. | Printing work tenders | 32 |
| 9. | Audit procedure | 34 |
| 10. | Misappropriation & frauds | 35 |
| 11. | Write-off of losses | 35 & point 29-30 of Section-III of SOP |
| 12. | Purchases of goods by DGS & D rate contract | 38 |
| 13. | Purchases without tenders | 38-39 |
| 14. | Time limit of open tenders | 39 |
| 15. | Short notice tender | 39 |

EXECUTIVE SUMMARY

OF BF & AR OF RCSE

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| 17. | Tender Notices | 40 |
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| 21. | Delay & Extension of supplies | 43 |
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