Common Finance & Accounting Rules for Universities in the State of Andhra Pradesh

REPORT OF THE COMMITTEE

submitted by

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PREFACE

The Andhra Pradesh State Council of Higher Education, bracing itself for e-governance as the final end product, thought it appropriate that *Common Finance and Accounting Rules for Universities in the State of Andhra Pradesh* should be formulated. It may be appropriate to mention here that the financial provisions in vogue in the university system in general are derived from the Andhra Pradesh State Financial and other Codes. It is also the overall responsibility of the system to ensure that there is a uniformity and consonance between provisions and practices, especially in the context of greater transparency of functioning and accountability, the A.P. State Council of Higher Education is attempting to introduce in the university system and the ideal of e-governance we are envisioning.

Dr. B.R. Ambedkar Open University, Hyderabad, brought out the *Administration and Accounts Manual* in 1992. It was the first attempt at the level of the University to formulate a Financial Management System to meet the needs of the University. This formed the basis for the AP State Council of Higher Education to appoint a Committee in 2007 with a view to introducing a uniform Financial Code in the Universities of the State. The Report of this Committee is entitled *Andhra Pradesh Universities Financial Management: Common Guidelines and Formats*. Along with these, *The Common Finance and Accounting Rules for Universities (Covered under the Karnataka Universities Act 2000),* compiled by NCR Consultants Ltd., which was brought out in 2004 provided the stimulus for the A.P. State Council of Higher Education to review the financial management patterns as they obtain in the University system and get a comprehensive manual prepared for applicability to all Universities in the State, by bringing out where necessary, suitable amendments to the respective Acts governing the State Universities.

The Public Accounts Committee of the AP State Legislature observed, in the meeting held on 22.08.2012, while reviewing the audit paras on the financial functioning of some of the Universities in the State of Andhra Pradesh, that a more transparent, comprehensive accounting system needed to be implemented in the Universities uniformly. It was further decided at a meeting convened in the presence of the Hon'ble Deputy Chief Minister of Andhra Pradesh that a comprehensive set of Financing and Accounting Rules applicable to all Universities needed to be formulated so that procedures for realization of income and for payments and guidelines for the proper maintenance of registers could be clearly laid down for ensuring transparency in the system.

In the light of these developments, it was resolved by the AP State Council at its 92nd Meeting held on 28.09.2012 as follows:

"Considered and resolved to constitute an expert Committee to examine the Common Finance and Accounting Rules of Karnataka State and make recommendations to apply such rules to the Universities of Andhra Pradesh so as to bring uniformity in accounting matters and also transparency in the system and if necessary, by bringing an amendment to the relevant section in the A.P. Universities Act and also other specialized Universities Act under the jurisdiction of Higher Education Department."

Accordingly, the AP State Council of Higher Education decided to constitute an Expert Committee to examine the available sets of Financial Rules and Regulations and prepare a manual incorporating the latest provisions as have been made by the Government of Andhra Pradesh. An Expert Committee was constituted with terms of reference as detailed below:

Members of the Committee:

1. Prof. C.R. Visweswara Rao, Former Vice-Chancellor, Vikrama Simhapuri University, Nellore
2. Prof. G.V. Bhavani Prasad, Professor of Business Management, Kakatiya University, Warangal.
3. Sri P. Subrahmanyam, Sr. Audit Officer (Retd.), A.G. Office, Hyderabad

4. Sri S. Lakshminarayana, Joint Registrar & Finance Officer (Retd.), Osmania University, Hyderabad

Terms of Reference:

To examine the

(i) Finance & Accounting Rules of Bangalore University

(ii) UGC documents on such Rules to Central Universities, and

(iii) Earlier Report of the Council on Financial Management of the Universities, and

prepare Common Finance and Accounting Rules to the Universities in the State and also suggest suitable amendments to relevant Sections of the respective University Acts so as to make them mandatory to all the Universities.

Efforts have been made to study the Codes of Andhra Pradesh Government in detail and hold discussions with the officials concerned of the AP Government and to incorporate the latest provisions in this manual.

The latest procedure of remittance of fees through online transfers and e-tendering process for execution of works and purchases is also brought out in detail in the relevant chapters.

The Committee hopes that this manual will serve as a useful guide in ensuring uniformity in the accounting system and financial discipline in the Universities.

The Committee recommends that:

- the Government of Andhra Pradesh may incorporate suitable provisions in the respective University Acts to give effect to these Common Financial and Accounting Rules.

- Computerization of Finance and Accounting System may be taken up as a logical step in the direction of implementation of the provisions of this manual. This would ensure that the Universities will have sound financial information system and e-governance.

- For the proper understanding and implementation of the provisions of this manual entitled *Common Finance and Accounting Rules for Universities in the State of Andhra Pradesh*, training programmes/ workshops may be organized for the non-teaching staff of the Universities and the teaching staff associated with administrative responsibilities.

The Committee places on record its deep appreciation of effort of the AP State Council of Higher Education to introduce a Financial Management System strengthen the management and accounting procedures of the University. In this connection, the Committee expresses its thankfulness to Sri T.V.Sri Krishna Murthy, Dy. Director, APSCHE, for his valuable contribution, and Sri N.Vikram Kumar, Data Entry Operator, Smt. R.B. Manjula, Data Entry Operator, and the other staff for their assistance in preparation of this Report.

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Joint Registrar & Finance Officer (Retd.), Osmania University, Hyderabad

Dt:24.03.2014

CHAPTER – I

1. Title and Definitions

1.1 Title and Commencement:

(1) These Rules may be called "Andhra Pradesh State Universities Finance and Accounting Rules, 2014".

(2) They shall be applicable to all Universities established by the Government by an Act of A.P State Legislature.

(3) These Rules shall come into force from the date notified by the Government.

1.2 Definitions:

In this rule unless the context otherwise requires:

1) "Act" Means "an Act by which the State Government has established universities in the State of A.P."

2) "Abstract Contingent Bill" means a contingent bill without details

3) "Accounting Year" means the financial year beginning with the 1st of April and ending with 31st March of the following year.

4) "Administrative Approval" is the formal approval by the Vice-Chancellor or the Executive Council or other specified authority to a proposal to incur expenditure on specific works / items required in connection with the activities of the University

5) "Auditor" means "an Auditor appointed by the Government".

6) "Budget" means Annual Financial Estimates of the University as approved by the Executive Council and the Academic Senate.

7) "Budget Calendar" is the calendar prepared to obtain information in time from the Departments of the University to prepare budget estimates.

8) "Budget Year" means the year for which the annual budget estimates of the University are placed before the Executive Council / Academic Senate.

9) "Cash" includes legal tender coin, currency and bank notes, cheques payable on demand, bank drafts, online transfers, and such other instruments as are equivalent to cash.

10) "Collection Account" means a bank account authorized by the University into which the collections made by the units of the University are deposited. The collection accounts shall be operated by the Finance Officer or any other Officer authorized for the purpose.

11) "Competent Authority" means a body or an officer of the University empowered by the Act, Statutes, Ordinances, Executive instructions of

the University authorized to exercise specified powers in respect of specified matters.

12) "Contingent Charges" means and includes all incidental and other expenses which are incurred for the management of an office other than those which fall under some other head of expenditure, for example works, stock, tools and plant, examination, etc.

13) "Controlling Officer" means the Head of the Department or the Officer of the University who is entrusted with the responsibility of collection of revenue and / or controlling the expenditure of the University.

14) "Drawing and Disbursing Officer" means an Officer of the University, authorized to draw and disburse salary and other expenditure relating to any scheme or head of account of the University, designated as such by the Vice-Chancellor.

15) "Drawing Officer" means an officer who has been authorised to draw the bill on behalf of the University.

16) "Financial Year" means the year beginning on the 1st of April and ending 31st March of the following year.

17) "Government" means the Government of Andhra Pradesh.

18) "Head of Office" means an officer declared as such under any general or special orders issued by the Executive Council.

19) "Inevitable Payments" means money which is indisputably due and payable.

20) "Miscellaneous Expenditure" means expenditure other than that falling under pay and allowances, contingencies, works and other specific heads provided under budget.

21) "Non Recurring Contingent Expenditure" means expenditure required for setting up an office, laboratory, etc., and for its periodic expansion and improvement and which are not recurring in nature.

22) "Officers of University" means officers defined in the relevant Section of the Act.

23) "Operating Account" means a bank account authorized by the University for depositing collections and also to make payments out of it by the University officers.

24) "Receipt of University" means and includes all moneys received by the authorized University Officer / the authorized banks, on behalf of the University.

25) "Re-appropriation" means transfer of a particular sum of money from one head of account to another.

26) "Recurring Expenditure" means the expenditure which is incurred at periodic intervals.

27) “Revised Estimates” are estimates of probable revenue or expenditure of a financial year revised in the course of the financial year on the basis of actual transactions till then recorded, and the likely transactions for the remainder of the year.

28) “Rules” means rules formulated under the provisions of the University Act.

29) “Self Drawing Officer” means an officer who is not the Head of the Office but draws only his pay and allowances from the University funds.

30) “Surrender of Grants" means the formal surrender of grants which are not likely to be utilized before the expiry of the current financial year to the Finance Officer of the University.

31) “University Fund" means the general fund of the University referred to in the University Act and the types of funds classified under University fund in these rules.

32) "Works" in a comprehensive sense applies not only to works of construction and repair but also to other individual objects of expenditure connected with the supply, repairs and carriage of Tools and Plants and the supply and manufacture of other stores.

1.3. Interpretation of Rules:

(a) All other terms not defined in these rules shall have the same meaning as defined in the Act, Statutes, Ordinances and Rules.

(b) Where a doubt arises as to the interpretation of any of the provisions of the Finance Rules, the matter shall be referred to the Executive Council through the Finance Committee for a decision. The decision so taken by the Executive Council shall be final.

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CHAPTER - II

2. Functions of Authorities and Officers of the University in relation to Finances & Accounts.

2.1 Authorities:

2.1.1 Executive Council

1) The Powers and functions of the Executive Council have been laid down, under the relevant Sections of the respective University Acts.

2) The Executive Council shall have the power to manage the affairs of the University in particular to administer the funds and properties of the University.

3) Among the powers and functions, the following are important from the view of management of Finance and Accounts:

   a. to manage and regulate the finances and all other administrative matters of the University and for that purpose to appoint such officers as it may deem necessary and proper, to exercise those functions.

   b. to enter into, vary, carry out and cancel contracts on behalf of the University.

   c. to receive, acquire, hold, control and administer the properties of the University, both movable and immovable, and to invest funds of the University judiciously in appropriate schemes.

   d. to cause to maintain proper accounts of the properties and funds of the University.

   e. to charge and collect fees for the purposes specified under relevant provisions of the respective University Acts.

   f. to prepare the annual accounts and financial estimates of the University and to submit the same to the Academic Senate.

   g. to delegate such of its functions to the Vice-Chancellor and other officers.

2.1.2 Academic Senate

1) Powers of the Academic Senate are set out under the relevant Sections of the respective University Acts.

2) The Academic Senate has the power, among other functions, to consider Annual Accounts and Financial Estimates of the University (budget) under relevant provisions of respective University Acts.

2.1.3 Finance Committee

1) The Finance Committee constituted under the relevant Sections of the respective University Acts is required to meet at least once in three months to perform the following functions:

   a. to review the financial position of the university from time to time and place such review reports before the Executive Council for consideration;

   b. to make recommendations to the Executive Council on all proposals involving expenditure for which no provision has been made in the budget, or which involve expenditure in excess of the amount provided in the Budget.

   c. to make recommendations to the Executive Council on all matters relating to the Finances of the University;

   d. to examine the annual budget estimates and advise the Executive Council thereon;

   e. to examine the annual accounts of the University and to advise the Executive Council thereon;

   f. to review the annual audit reports, and make recommendations thereon;

2) The Finance Officer shall be the Secretary of the Finance Committee.

2.1.4. Other Bodies constituted by the Universities

1) The Executive Council may constitute Committees such as:

   a. Works & Buildings Committee
   b. Central Purchase Committee
   c. Library Committee
   d. Academic Review Committee
   e. Sports and Cultural Advisory Committee
   f. Student Welfare Committee
   g. Printing & Publication Advisory Committee
   h. Any other Committee that the Executive Council may deem it necessary.

2) These committees shall, before accepting or recommending any proposals involving expenditure beyond the powers of the officers of the University, ensure that the opinion of the Finance Officer is obtained.

3) All the proceedings of the meetings of these Committees shall be placed before the Vice-Chancellor / Executive Council.

2.2. Officers of the University

2.2.1. The Vice-Chancellor:

1) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall exercise general control over the affairs of the University and give effect to the decisions of all the authorities of the University. He shall exercise all powers necessary for maintenance of discipline in the University.

2) The Vice-Chancellor shall ensure that all the provisions of the University Act, the Statutes, the Ordinances, and the Regulations are observed and shall have all the powers necessary for that purpose.

3) The Vice-Chancellor shall be Ex-officio Chairman of the Academic Senate and the Executive Council and the Finance Committee. He shall preside over the meetings of the authorities and bodies of the University.

4) The Vice-Chancellor shall seek opinion of the Finance Officer in respect of all proposals having financial implication.

5) The Vice-Chancellor shall ensure that all University Statues, Ordinances, Regulations and Rules, in so far as they embody orders or instructions of a financial character or have important financial bearing are made after obtaining the advice of Finance Officer.

6) All matters involving contravention of financial provisions or serious financial irregularities, proposals to sanction expenditure in relaxation of or deviation from any financial rules or principles, proposals for write off of losses shall be referred to the Finance Officer and his opinion is obtained before final order is passed.

2.2.2 The Registrar:

1) The Registrar shall be the custodian of the University records, the common seal and such other properties of the University and is empowered to conduct official correspondence of the authorities.

2) He shall be the Secretary of the Executive Council / Academic Senate.

3) He shall exercise other powers and perform such other functions prescribed by the Statutes, Ordinances and Regulations besides those allocated to him by the Vice-Chancellor, from time to time.

4) He shall be overall responsible for carrying out the decisions of the Academic Senate and the Executive Council with regard to Academic and Administrative matters.

5) He shall ensure that all information / statistics / returns prescribed in these Rules or as may be required by the Finance Officer relating to the following are sent to the him within the stipulated time.

   a. affiliation fees collectable from the affiliated colleges,

   b. details of strength of students admitted to various courses conducted by the University and the position of fees (received and receivable), and

   c. compliance to the audit observations pertaining to academic and administrative matters.

2.2.3 The Controller of Examinations / Dean (Evaluation) / Director (Evaluation) :

He shall be responsible for and in-charge of the conduct of examinations and all other matters connected therewith and perform such other duties prescribed in the Statutes or Ordinances and those allocated to him by the Vice-Chancellor from time to time.

2.2.4. The Finance Officer

1) The Finance Officer shall, subject to the general control of the Vice-Chancellor, exercise such powers and perform such functions as may be prescribed by the Statutes, the Ordinances and the Regulations or as may be assigned by the Vice-Chancellor from time to time. He shall be the Secretary of the Finance Committee.

2) The Finance Officer shall be the head of the finance branch of the University. He shall be assisted by such Officers as may be necessary in carrying out the functions assigned to him under the Act, Statutes and Ordinances.

3) He shall assist the University in the management of the funds of the University.

4) He shall advise the Vice-Chancellor on all matters pertaining to Income and Expenditure.

5) He shall be responsible for the maintenance of the accounts of the University.

6) He shall assist the Finance Committee and the Executive Council in the preparation of the Annual Accounts of the preceding year and the Financial Estimates (budget) for the ensuing year for presenting to the Academic Senate.

7) The Finance Officer shall operate the funds of the University. In his absence the Vice-Chancellor may nominate any other Officer of the University to operate the funds.

8) The Finance Officer, with the approval of the Executive Council, may entrust signing of cheques up to a specific limit to another officer of the University.

9) The Finance Officer shall ensure that :

   a. proper arrangements are made to keep a watch over the receipt of instruments from the departments receiving the same directly from the students, affiliated colleges, and other sources like State / Central Government, University Grant Commission, and other funding agencies,

   b. instruments received are correctly accounted for and deposited to the bank accounts concerned with the least delay,

   c. the receipts of the University collected through different modes of payment are properly accounted for under relevant heads of account

   d. the Departments of the University furnish information relating to collection of receipts, in the prescribed forms,

   e. the receipts of the University deposited to the various bank accounts of the University in other centers are transferred to the main operating account of the University at periodical intervals.

   f. bank scrolls with supporting challans are received from the banks concerned daily or as prescribed,

   g. accounts are reconciled with those of the banks,

10) No expenditure on the items not provided for in the Financial Estimates approved by the Executive Council / Academic Senate is incurred by the University

11) The Finance Officer shall be responsible for production of accounts to audit.

12) Under the direction of the Vice-Chancellor, the Finance Officer shall conduct meetings of the Finance Committee and issue the proceedings of the Committee with the approval of the Vice-Chancellor.

13) The Finance Officer may place before the Executive Council any proposals for the improvement of the financial position of the University or for effecting savings in respect of any items of expenditure, with the approval of the Vice-Chancellor.

14) The Finance Officer, in matters pertaining to finance, accounts, assets, stocks and stores, shall seek relevant information periodically from various Heads of the Departments / Heads of the Units and persons responsible for maintenance of the records in this regard. He shall review the information obtained and submit his remarks to the Vice-Chancellor.

15) The Finance Officer shall review the audit objections as contained in the annual audit reports and strive for their early settlement. He may guide and issue suitable instructions to the Officers of the University in the matter of processing and settlement of audit objections.

2.2.5 Other Officers of the University

1) Other officers of the University include the Dean of each faculty, the Librarian, Principal, Special Officer, Director, (Students Welfare), Director / Dean, (College Developmental Council), Director, Physical Education, Director, Admissions, Dean, Academic Audit / Affairs and such other officers designated by the Vice-Chancellor.

2) All such officers of the University declared as Chairperson, Heads of Units shall be responsible for strict compliance with the general principles relating to accounting, receipts and expenditure laid down in these rules.

3) They shall draw money from the University funds only when the claim has matured for payment and shall not draw money in excess of actual requirement or in anticipation of a claim arising in future or to prevent the lapse of budget grant.

4) The Chairperson / Head of Unit / Project Coordinator shall maintain proper accounts for Grants received from External Agencies for specific purposes and the expenditure incurred there against. They shall furnish Utilization Certificate to such Agencies marking a copy of it to the Finance Officer.

2.3 Delegation of Powers to the Officers of the University

2.3.1 The AP Universities Act empowers the Executive Council of the University to manage the affairs of the University and in particular to administer the funds and properties of the University.

2.3.2 With a view to ensure smooth functioning of the University by decentralization of powers, the Executive Council may delegate certain powers to the various level officers of the University, apart from the Vice-Chancellor, Registrar, Finance Officer and Controller of Examinations, under these rules.

2.3.3 The approval of the Executive Council is required for incurring of any expenditure beyond the powers delegated to the officers of the University or for expenditure not provided for in the Budget estimates.

2.3.4 The powers have been broadly classified into three categories, namely: Administrative Powers, Financial Powers, and Special Powers.

2.3.5 The Administrative Powers are those which are administrative in nature required to be exercised by the officers of the University for sanctioning certain entitlements to the employees under the rules governing the University employees' service conditions or under the Statutes. This includes appointments, sanction of leave, promotion, retirement benefits, etc.

2.3.6 The Financial Powers are those powers which relate to according sanction by the officers of the University for incurring expenditure out of University funds for purchase of materials and other items common for the functioning of the University and also various advances to the employees of the University.

2.3.7 The Special Powers are those delegated to specified officers of the University, who have some unique functions or activities involving incurring of expenditure out of University funds.

2.3.8 For the purposes of exercising Administrative and financial powers, apart from the Vice-Chancellor, the Registrar, and the Finance Officer, certain other officers in the service of the University may be declared as "Officers of the University" and assigned specific powers and duties.

2.3.9 The powers delegated to various officers are subject to the following conditions:

(1) All cases involving sanctions beyond the power of the Vice-Chancellor shall be referred to the Executive Council for its sanction.

(2) The sanctioning authorities shall ensure that sufficient funds are provided in the University budget under relevant head of account and budget allocation as intimated to them by the Finance Officer.

(3) The Vice-Chancellor and the Registrar shall obtain the opinion / remarks of the Finance Officer as to the availability of funds under relevant budget head of account and about admissibility of charges, before according sanction.

(4) Every sanctioning authority shall ensure that sanction is in accordance with rules and purchase procedures are strictly complied with.

(5) Every sanctioning authority shall maintain a sanction order book and record therein sanctions accorded by them during each year and produce it to audit.

(6) The Finance Officer shall reject any bill received from other sanctioning authorities if it is not in conformity with Rules or exceeds annual limit, if any, stipulated in the delegation of powers or may defer such bills if sufficient funds are not available at that moment, even though sanction is in order.

(7) The authority according sanction for drawal of funds on Abstract Contingent bills shall be responsible to ensure submission of Non-payable Detailed Contingent bills within the stipulated time, as per Rule 6.7.6(g) of these rules.

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CHAPTER - III

3. University Funds

3.1 Classification of University funds into Types of Funds

In order to provide for aggregation and analysis of various revenues, expenditures, assets and liabilities of the University finances according to the objectives, transactions of the University may be classified into three fund types as follows:

(1) General Fund
(2) Development Fund
(3) Earmarked Funds

3.2 Objective and details of each type of funds:

(1) General fund is the operating fund of the university and is used to account for all financial transactions not belonging to other types of fund. Fees collected from the students at the time of admission to various courses of study conducted by the university and its affiliated colleges, affiliation fees, examinations fees and other fees related to, and all other income are credited to the fund. The grant given by the State Government towards maintenance such as salaries, pensions and other contingent expenditure is also credited to this fund. The transactions relating to Self-supporting courses (including Distance Education) are also a part of this fund, to be exhibited separately for the purpose of accounting.

(2) Development fund or capital fund – funds received for specific purposes with reference to the development of the university.

(3) Earmarked funds – funds earmarked for specific purposes such as Endowment fund, Pension fund, General provident fund, Employees welfare fund, Corpus fund, any other funds which are earmarked by the Executive Council of the University.

3.3 Determination of Funds

The Finance Officer of the University shall determine the appropriate fund types and categories based on the specific requirements of the University.

3.4 Fund Based Accounting System

(1) The University shall maintain its records manually or electronically as per the requirement of Fund Based Accounting System (FBAS).

(2) Under the FBAS, all the financial transactions are classified into one of the three fund types and the categories thereunder i.e., General fund, Development fund and Earmarked fund.

3.5 Financial Statements

(1) The University shall prepare the following financial statements:

a) Receipts & Payment Account
b) Income & Expenditure Account
c) Balance Sheet

(2) Receipts & Payments account represents the actual receipts and payments made during the year. Income and Expenditure account represents the income either received or due and payments pertaining to that year, made or not made, during the year. Balance sheet represents the assets and liabilities of the university.

(3) The Receipts & Payment account shall be prepared on a monthly basis. The Income and Expenditure account and the Balance Sheet shall be prepared on annual basis and the same be placed before the Finance Committee and the Executive Council along with brief comments on the financial operations and the financial position.

3.6 Accounting process for preparation of Financial Statements

(1) The accounting process used in the preparation of the financial statements shall be based on accounting principles and procedures laid down in these rules.

(2) The accounting process shall comprise of various vouchers, records, registers, books of accounts, maintained manually or electronically, by authorized persons as per the procedures and forms prescribed in the these rules.

(3) The Finance Officer shall ensure compliance of the accounting process, maintenance of books of accounts, passing of the entries in the accounts of the university in accordance with the guidelines given in these rules.

3.7 Accounts records to be maintained by the Heads of Departments / Heads of Units (when maintained manually)

(1) All Officers of the University declared as Heads of Departments / Heads of Units with powers to draw money from the University funds or to function as Drawing Disbursing Officers by the University, shall maintain the following accounts records to reflect the financial transactions taking place in their offices.

a) Petty Cash Book in **Form 1** to record therein the financial transactions of the office in the order of their occurrence.

b) Stock account of Receipt Books in **Form 2** to account for therein the number of Receipt Books received from the Finance Branch and their utilization.

c) Day book of collections in **Form 3** to account for daily collections made in cash.

d) Register of Instruments Received in **Form 4** to account for cheques / DDs received.

e) Register of Remittances in **Form 5** to record the details of cash / instruments remitted to the designated bank duly pasting the challan copy (pay-in-slip) acknowledged by the bank.

f) Contingent Register in **Form 6** to account all transactions relating to contingent expenditure of the office.

g) Contingent Order Book in **Form 7** for obtaining orders of the Head of the Office for incurring expenditure on contingent expenses out of Permanent Advance sanctioned to office.

h) Classified Register of Revenue and Expenditure in **Form 8** to account financial transactions pertaining to the revenue and expenditure Budget heads of account applicable to the office.

i) Demand, Collection and Balance Register for each type of fees due to the university. The procedure for maintenance of the register and relevant forms is detailed in para 5.7.

j) Stock and Issue accounts in the form prescribed in para 9.18 of the Purchase Rules to account all furniture, equipments, stationery, books, and all other articles received from the University or purchased.

k) Register of Deposits in **Form 9** to account for deposits, if any received from the Contractors or Suppliers.

l) Register of Advances in **Form 10** to account for all employees' personal advances drawn on prescribed forms.

m) Register of Recoveries from Salaries of employees in **Form 11** to account recoveries affected from the salaries of employees working under them.

n) A Register of Investments in **Form 12** shall be maintained to monitor the investments / renewals. Pages should be allotted for each source of investment and investments pertaining to that fund should be noted in that page only. The register shall be reviewed periodically to ensure that the interest due from banks on investment are received in time and credited to the university account. Further, timely action should be taken to renew the fixed deposits and necessary entries made against the deposits renewed.

The amounts not required for immediate use or before the close of the financial year in every fund of the University should be

invested in fixed deposit for the period for which the same is not required. The cheque issued from the fund for issue of fixed deposit receipt, should be recorded in the cashbook of the fund on the payment side and the fixed deposit receipt should be recorded on the receipt side of the cashbook.

Similarly in the case of renewal of the existing deposit on maturity, the maturity value of the fixed deposit should be shown on the receipt side of the cashbook. On renewal of the fixed deposit receipt the total amount reinvested should be shown on the payment side. The renewed fixed deposit receipt should be shown as receipt in the cashbook. All cases of renewals shall be entered in the register of investments.

The closing balance of the fund in the cashbook thus reflects the actual balance of the fund in the bank account and the value of the fixed deposits.

o) Office Copies of the Pay bills (Acquittance roll) wherever the salary of the staff is drawn and disbursed.

p) All office copies of the bills towards other claims preferred by the office.

q) Any other accounts records prescribed by the Finance Officer.

(2) All books of accounts and registers shall be properly bound and kept. No account shall be prepared on loosely bound volumes.

Note: Computerized records / accounts in loose sheets shall be secured properly at the earliest except where required to be kept otherwise. The Officer concerned shall sign the computer record, with date and seal.

(3) The pages of all financial records, cash book, accounts books, stock register, receipt books and such other registers shall be serially machine numbered. The certificate of count shall be recorded on each book on the first page as to the number of pages it contains, before the book is brought to use.

(4) Every correction or alteration in accounts shall be made neatly in red ink, a single line being drawn through the original entry to be corrected, and attested by the dated initials of the Officer. Erasures shall be absolutely forbidden and no document with an erasure shall be accepted, and shall be ultra vires to these Rules / Statutes.

(5) All monetary transactions shall be entered in the Cash Book under relevant columns, as and when the transaction takes place (date-wise) and attested by the Head of the Office or one of his officer authorized to do so by the Head of the Office. All receipts collected in cash or cheques / DDs shall be accounted on the Receipt side of the Cash Book

and all disbursements/ payments, remittances to bank entered on the Payment side of the Cash Book.

(6) The Cash Book shall be closed daily and closing balance recorded in both figures and words. The Closing balance shall be carried forward as Opening balance for the next day. When no financial transaction takes place on any day, no entries need be made in the Cash Book for those dates.

(7) Entries made in the Cash Book regarding the remittance of receipts to the bank for credit into University fund should be attested by the officer after verifying with reference to the bank acknowledgement of the challan. When the credit appears in the receipts scroll of the bank, the actual date of realization of the cheque / DD shall be noted in the Register of Instruments Received.

(8) The Head of the Office shall, at the end of each day, verify the cash balance in the petty cash book and record a certificate to that effect.

(9) When any deficiency is found in the cash balance of any day, it should be made good at once by the person responsible for it and cash balance made to agree with Cash Book balance of that day. In case the amount of deficiency could not be made good for any exceptional reasons, the amount shall be treated as 'Miscellaneous Advance' recoverable from the person responsible by preparing voucher signed by the Head of the Office. The Head of the Office shall investigate and take action to recover the amount from the person found responsible for the deficiency. On recovery of the amount, the amount earlier treated as 'Miscellaneous Advance' shall be adjusted by passing necessary entry.

(10) When any excess amount is found, it shall be accounted for as a receipt in the Cash Book duly recording it as cash found surplus treating it as a 'Revenue Deposit', pending investigation. If the investigation establishes beyond doubt that the excess amount is not payable to any person, the surplus amount earlier treated as 'Revenue Deposit' shall be classified as "Miscellaneous Revenue" in the accounts.

(11) On occasions when huge amount of cash is required to be held in the office, suitable arrangement shall be made by the Head of the Office to guard the cash overnight and during holidays.

3.8 Preservation and Destruction of Accounts records

(1) Each University shall prepare rules, with the approval of the Executive Council, laying down the period of preservation of records (including those of accounts) and their destruction. For this purpose, the periods of preservation mentioned in Article 326 of AP Financial Code which are reproduced below may be taken into consideration.

Description of records		***Period of Preservation***
(1)		(2)
Annual establishment return (Books of establishment)	-	35 years
Pay bills and, when maintained separately, acquittance rolls for pay and allowances (other than traveling allowance) of Government servants for whom no establishment returns are submitted or no service books or service rolls are maintained. Note: - Pay bills relating to head constables and constables of the Police Department, for whom long rolls are maintained in addition to service books and to copyists and examiners in the Revenue Department who are not in pensionable service, need not be preserved beyond six years.	-	35 years
Pay bills and, when maintained separately acquittance rolls for pay and allowances (other than traveling allowance) of Government servants for whom establishment returns are submitted and service books or rolls maintained - see the last sentence of clause 3(c) below.	-	3 years
Pay bills and, when maintained separately acquittance rolls of Government servants in last grade service	-	45 years
Registers of contingent expenditure	-	5 years
Sub-vouchers	-	3 years
Detailed budget estimates of an office	-	5 years
Traveling allowance bills and acquittance rolls relating to traveling allowance	-	3 years
Pension cases (including the service books and leave accounts attached to them) in which invalid or compassionate pensions have been sanctioned.	-	25 years
Other pension cases (including the service books and leave accounts attached to them) after the retirement of the Government servant concerned.	-	35 years
Note 1:- Service books and other papers relating to a claim for a gratuity should be retained until the claimant attains 58 years of age or dies, whichever is earlier and also until final orders have been passed on the claim.		

Note 2:- In regard to service books of Government servants who have been dismissed or discharged or have resigned or died whilst in service.		5 years after the event
Statements of monthly progressive expenditure and correspondence relating to any discrepancy in the figure	-	2 years
Mortality returns of pensioners	-	5 years

(2) A competent authority of the University may permit destruction of official records from time to time subject to the careful observance of the relevant rules, duly ensuring that a list of such destroyed records is maintained.

(3) The following should on no account be destroyed:

a) records connected with expenditure which is within the period of limitation fixed by law;

b) records connected with expenditure on projects, schemes or works which have not yet been completed, even though the expenditure is not within the period of limitation fixed by law.

c) records, connected with claims to service and personal matters affecting University employees who are still in service,

d) orders and sanctions of a permanent character, until revised.

(4) Any account record / voucher / agreement or relevant files with reference to which audit has raised objection, shall not be destroyed till the objection is cleared in audit.

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CHAPTER - IV

4. General Principles

4.1 Operation of University Funds in Banks / Treasury

(1) The funds of the University shall be kept in a Bank / Banks as stipulated by the Executive Council.

(2) All collection of Fees and Other receipts of the University collected by the designated Heads of the Departments / Heads of Units shall be credited to University fund. No Head of the Department / Officer of the University shall open a bank account in his official designation unless authorized to do so by the Vice-Chancellor on the recommendation of the Finance Officer.

(3) An account may be kept in the Local Government Treasury to facilitate transaction with Government.

(4) The Funds of the University shall be operated by the Finance Officer.

(5) The Endowment Fund, Pension Fund, Provident Fund and such other employees benefit related Funds shall be invested as stipulated in the relevant statutes or as per the decision of the Executive Council or as approved by Vice-Chancellor.

(6) Generally, there are two types of investments made in a University. They are:

a) investments relating to various funds and finances of the University, and

b) investments forming original part of endowments instituted by individuals and Trusts with the University. Investments relating to Endowments are dealt in Chapter XI of these rules.

(7) All surplus funds shall be invested in short term deposit or long term deposits keeping in view the requirement of the funds over a period of time, by the Finance Officer as per delegations if any, or with the approval of the Vice-Chancellor.

(8) Entries relating to interest on investments shall be passed in the accounts based on the dates on which interest accrues.

4.2 General responsibilities of Heads of Departments / Units with regard to accounting and matters relating to finances of the University.

Accounting:

(1) Every University employee who is designated as Head of the Department / Head of the Unit / Officer performing financial transactions should see that proper accounts are maintained for all University financial transactions with which he is concerned as prescribed by these Rules & Accounting Manual. He shall have the knowledge of accounts and financial rules relevant to his duties and shall keep an adequate check over the staff under his control. He should check the account as frequently as possible in order to see that his subordinates do not commit fraud, misappropriation or any other irregularities. He cannot plead ignorance of financial rules for lapses noticed by the administration or audit.

(2) The University shall hold him personally responsible for any loss that may be found to be on account of dereliction of duties or negligence or misconduct.

(3) He shall be responsible for accounting of all transactions involving taking and giving of cash, stores, other properties, rights, privileges and concessions having monetary value received by him on behalf of the University, as authorized by the University, besides the correctness of the accounting in all respects. The accounts and financial records of the University shall be maintained in the forms prescribed in these rules as well as those that may be prescribed by the Finance Officer from time to time.

(4) He shall furnish such statements, reports, returns and information relating to accounts and finance to the Finance Officer as may be prescribed in these rules or as may be required by the Finance Officer.

4.3 General principles relating to Receipts:

(1) The Head of Department / Head of the Unit of the University shall be responsible to ensure that all University receipts authorized to be collected by his office in cash or in the form of demand drafts, are correctly assessed, collected promptly and official receipts issued in the prescribed form and also that all such collections are brought into account as soon as they are received, without delay and deposited forthwith into the designated bank, under proper head of account.

(2) The receipts shall not be appropriated towards expenditure.

(3) Amount due to the University shall not be left uncollected without valid reasons. Where such amount appear to be irrecoverable, orders of the competent authority shall be obtained to waive it, and properly reflected in the accounts.

(4) The Head of Department and Head of the Unit responsible for the collection of University revenues shall furnish periodical reports of demand, collection and balances, as may be prescribed by the Finance Officer.

(5) No duplicate copy of a receipt shall be granted for money received on the ground that the original has been lost.

(6) If a person applies for a duplicate copy of the receipt stating the purpose for which it is required, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. The Officer issuing the certificate shall take precaution as to the purpose for which the certificate is liable to be used and invariably mention in the certificate the purpose for which it is issued, to ensure proper usage.

4.4 General Principles relating to incurring of Expenditure out of University Fund

No University employee shall incur any expenditure from University Fund unless the following conditions are satisfied:

(1) The expenditure must have been sanctioned by a general or special order of the authority competent to sanction such expenditure as per delegation of powers made by the Executive Council or as per the Statutes framed under the Act.

(2) Sufficient funds must have been provided for the expenditure in the budget estimates for the current financial year or by re-appropriation of funds sanctioned by the authority competent to sanction such re-appropriation.

(3) No money shall be drawn from the University Fund unless it is required for immediate disbursement.

4.5 Standards of Financial Propriety

Every University employee who incurs or authorizes the incurring of any expenditure from University funds should see that it does not contravene the following principles:

(1) The expenditure should not be prima facie more than the occasion demands. Every university employee is expected to exercise the same diligence and care in respect of expenditure from University funds under his control as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) No University employee should exercise his powers of sanctioning expenditure so as to pass an order directly or indirectly to his own advantage.

(3) University funds should not be utilized for the benefit of a particular person or section of the community unless-

(a) the amount of the expenditure involved is insignificant, or
(b) a claim for the amount could be enforced in a court of law, or
(c) the expenditure is in pursuance of a recognized policy or custom.

(4) The amount of allowances, granted to meet expenditure of a particular type, such as traveling allowance etc., should be so regulated that it is not, on the whole, a source of profit to the recipient.

(5) It is the duty of every University employee to observe complete integrity in financial matters.

4.6 Sanctions

(1) The Executive Council, in consultation with the Finance Committee shall delegate powers to the various level of officers of the University for according sanction for incurring expenditure in connection with the affairs of the University. The powers not delegated to a subordinate authority or officer shall vest with the Executive Council.

(2) When any authority accords sanction for expenditure, the amount shall always be expressed in words and figures.

(3) Date of effect of sanction: Sanction of the University takes effect from the date of the order conveying the sanction or any other date mentioned in the order.

(4) Lapse of Sanction: A sanction for any fresh charge lapses if it has not been acted on for a year unless it is specifically renewed. This rule does not apply to:

a) The sanction for an allowance granted to the holders of a post or class of posts, subject to certain conditions;

b) the sanction for addition to be made to a permanent establishment progressively from year to year;

c) a sanction conveyed in an order passed by a Court in its judicial capacity.

Note : One year period shall be reckoned from date of issue of sanction and it should be considered to have been acted upon if payment in whole or in part is made within twelve months from

date of issue. Where specific provision is made that expenditure will be met from provisions of a specific financial year then the sanction will lapse on expiry of such financial year. Unless specifically renewed, sanction of provident fund advance remains operative for three months.

Sanction to an estimate for a work other than ordinary annual repairs will unless the work is started, cease to be in force five years after the date when it was accorded. Sanction to an estimate for annual repairs lapse on the last day of the financial year or on the concerned specified working year.

(5) Communication of sanction: A copy of every order sanctioning expenditure shall be communicated to the Finance Officer by the authority which accords sanction.

4.7 Loss of Stores / Property

(1) All losses in respect of stores / property should be duly recorded in the stock accounts and formal sanction of the competent authority obtained for write off or dealing with them otherwise, even when no formal correction or adjustment in the account is necessary.

(2) When a loss occurs on account of damage to any University property due to any calamity like fire or flood or any other causes other than fair wear and tear, the officer-in-charge shall send a preliminary report to the Registrar with a copy to the Finance Officer at once. The Registrar shall get the matter fully investigated and submit a detailed report to the Vice-Chancellor explaining the circumstances besides indicating whether value of the loss has to be written off or action to be taken against the person responsible, including for the recovery of the loss.

(3) Where action is proposed for write off of the loss, the competent authority shall issue sanction upto the powers vested in it and initiate steps for obtaining sanction of the Executive Council in cases where it exceeds his powers and communicate the orders to the Finance Officer for accounting the amount written off in the accounts, besides marking a copy to the concerned Head of the Department / Head of the Unit for information.

(4) Where disciplinary action against any employee is recommended, the competent authority shall take action as per the university rules.

4.8 Defalcation and Losses

(1) Whenever any University employee notices that a defalcation or loss or shortage of University money, revenue, stamps, stores or other property by embezzlement, fraud, theft, Computer fraud, etc., has occurred or a serious accounting irregularity has been committed, he shall inform the Head of the Office forthwith. If it appears to the Head

of the office prima facie that there has been any such occurrence concerning his office or in which a subordinate employee is involved, he shall immediately send a report to the Registrar with copy to the Finance Officer. This preliminary report shall be sent even if the person responsible for a loss has made it good.

(2) The Registrar shall cause investigation into the matter fully and take all further necessary action to complete the investigation at the earliest. As soon as the investigation is completed, based on the report of the Investigating Officer, the Registrar shall submit a detailed report to the Vice-chancellor. The report should fully describe the nature and extent of loss or account irregularity and the circumstances which made it possible, including any breach or neglect of an existing rule, besides stating whether any amount of loss has been recovered and if not, whether it is possible to recover it in any way. The report shall also state what disciplinary action is recommended against any employee responsible and what steps have been taken or recommended with a view to prevent recurrence of such loss or account irregularity.

(3) Wherever the report recommends disciplinary action against any employee found responsible for the loss or accounting irregularity, the Registrar, with the approval of the Vice-Chancellor, shall initiate disciplinary action against such person or persons, within one month from the date of receipt of the report.

(4) If the report of the Investigating Officer indicates that the circumstances leading to loss or account irregularity demand a detailed audit, the Vice-Chancellor may direct to conduct a special audit of the accounts of that office or the particular transaction for the suspected period during which loss or account irregularity was noticed or for the period of incumbency of the official alleged to be responsible for the loss or account irregularity.

(5) Where the Investigating Officer's report or the special audit report indicates the name of the person or persons responsible for the loss or the accounting irregularity, the Registrar shall initiate Departmental proceedings or criminal proceedings or both depending on the gravity of the offence, amount involved and the circumstances. The Registrar shall take immediate action as per relevant rules and shall see that the result of the Departmental proceedings or the criminal proceedings or both placed before the Vice- Chancellor / Executive Council as the case may be at the earliest.

(6) Wherever it appears likely that recourse to judicial proceeding may have to be taken by the University in connection with the loss sustained, the Registrar should take legal advice at once.

(7) In all cases of negligence and lack of devotion in the discharge of duty; for e.g. costly buildings, equipments, machinery etc., remaining unutilized or substantially unutilized for lack of planning or

infructuous, unnecessary and injudicious expenditure or delay in taking action / decisions in placing orders or making payments due, execution of sanctioned schemes or projects, which result in increase of cost, the responsibility for the loss suffered by the University shall be fixed on the person held responsible for in a Departmental inquiry.

(8) In cases where the loss is due to the delinquence of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of superior officer, the latter shall also be called strictly to account and his personal liability carefully assessed. Such officer should also suitably be penalized in proportion to the degree of laxity contributing to the loss.

(9) Whenever an employee is held responsible for the loss sustained by the University, competent authority of the University should always consider both whether the whole or any part of the loss should be recovered from him and also whether disciplinary action should be taken. While determining the amount to be recovered, it should consider the circumstances of the loss and also the financial position of the employee since the penalty should not be such as to impair his future efficiency.

(10) The fact that some of the delinquent University employees who were found guilty of fraud or irregularities have died or retired from service before awarding punishment, should not be made as an excuse for absolving other delinquent employees who are still in service and also responsible for the loss.

4.9 Recovery of losses from Pension

(1) A retiring employee of the University involved in any loss or irregularity and against whom a departmental or judicial proceeding is instituted shall be sanctioned provisional pension under Rule 52 (1)(a) of the Revised AP Pension Rules, 1980 which shall not be less than 75% of the normal pension entitlement.

(2) An authority investigating any case of loss or accounting irregularity should take special care to ascertain immediately as to whether the investigation is likely to affect any University employee who is going to retire within the next two years or has retired and has not been granted pension. If so, it should immediately report the fact to the Registrar and the Finance Officer and they should see that such an employee is granted only provisional pension until his responsibility in the matter is finally determined.

(3) Whenever a competent authority orders for the recovery of amount of loss sustained by the University on account of fraud or negligence on his part, other than by forfeiture of his security deposit if any, and he is about to retire from service, the amount shall be recovered as far as possible from his last pay / encashment of earned leave / Gratuity. If

any amount still remains to be recovered, the same may be recovered by invoking Rule 9 of AP Revised Pension Rules 1980 / Pension Rules for University Teachers 1992 under which the University reserves to themselves the right of withholding or withdrawing a pension or part thereof, whether permanently or for a specified period and of ordering recovery from a pension of the whole or part of any pecuniary loss caused to the University / College.

(4) After conclusion of the Departmental / Judicial proceedings, depending on the orders passed by the competent authority, the provisional pension sanctioned to the pensioner under sub-rule (1) above shall be adjusted against the pension, if sanctioned. However, no recovery shall be made where the pension sanctioned is less than the provisional pension or the pension is reduced or withheld either permanently or for a specified period.

4.10 Reflection of losses in the accounts of the University

(1) If money due to the University has been actually collected by an employee authorized to receive money on behalf of the University and is embezzled, stolen or lost before its remittance to the bank, it should be brought as a receipt under relevant head of account of revenue and then shown on the expenditure side by recording it under a separate head as loss.

(2) Any recovery made in the course of the year in which losses are brought to account should be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts are closed, should be shown as an item of receipt.

4.11 Audit and Disallowances

(1) The accounts of the University shall be submitted to such audit as the Government may direct.

(2) Every Head of the Department / Head of the Unit shall attend to the observations communicated to him by the Statutory Auditor.

(3) When compliance to Statutory audit note, audit memorandum, etc., are furnished to the Statutory auditor, a copy of the same shall be sent to the Finance Officer.

(4) The Registrar shall send an extract of the Annual Audit Report to the Officers concerned.

(5) In respect of compliance to the annual audit paras, a report to the Finance Officer shall be furnished by the officer concerned, who in turn shall submit consolidated replies to audit.

(6) In the case of audit objections leading to a departmental enquiry and the disciplinary authority ordering recovery of the loss, the Registrar shall intimate the Drawing and Disbursing Officer to recover the same

from the claims due to the employee concerned, marking a copy of the communication to the Finance Officer.

(7) When the Finance Officer disallows a payment as unauthorized, the concerned Drawing Officer is bound to recover the amount disallowed.

(8) The Finance Officer shall arrange for the internal audit of Accounts records maintained by the Colleges / Departments of the University, periodically, issue inspection reports and watch compliance of the observations made in the reports.

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CHAPTER - V

5. University Revenue and Mode of Receipt

5.1 University Revenues generally comprise the following sources:

(1) Grants from State and Central Government, University Grants Commission, and other agencies

(2) Various fees from students and Affiliated colleges

(3) Income from lands, gardens, buildings and other properties of the University, etc.

(4) Income from sale of publications and journals

(5) Sale proceeds of used answer scripts, used and unserviceable examination material and articles, etc.

(6) Donations / Contributions, endowments

(7) Income from investments

5.2 Grants

(1) The grants-in-aid are the major sources of receipt of the University. These are received from :

a) the State Government in the form of Block Maintenance Grants, Development Grants and Special Grants for specific purposes.

b) the Government of India for specific purposes.

c) the University Grants Commission towards General Development, Plan and Non-Plan, recurring and non-recurring grants for research and other projects.

d) other agencies for specific purposes / projects.

(2) The anticipated Block maintenance grant and Development grants from the State Government during each year shall be taken into account while preparing the budget and allocated appropriately for meeting expenditure on salaries, pension and retirement benefits and towards maintenance.

(3) Special grants and Development grants (plan) shall be utilized for the purposes for which they are released by the concerned authorities like State Government, Government of India, University Grants Commission and other agencies. These grants shall not be diverted by the University for other purposes.

(4) In respect of specific purpose grants received from State / Central Government, University Grant Commission and Other Agencies for

which utilization certificates are required to be issued to such authorities, separate folios shall be allotted in the register of grants for accounting the receipt of grants and expenditure incurred thereon, to facilitate issue of utilization certificates.

(5) The Finance Officer shall claim the Grants as provided in the State Budget for the University and other Grants sanctioned by Government and other agencies.

(6) The Finance Officer shall take into account the receipt of the grants as soon as the Instruments are remitted to bank.

(7) In respect of other grants from Government of India, University Grants Commission and other agencies, the Development Section, Project Coordinator or any other section which co-ordinates and corresponds with these agencies, shall furnish periodical reports of the grants received and probable grants anticipated from these agencies, to the Finance Officer. These grants are to be accounted once the DD / Cheques are remitted to University account.

(8) The section which receives any cheque / draft from any source shall transmit the same to the Finance Officer with least delay along with a note indicating the source and purpose, along with the guidelines of the project sponsoring Agency.

(9) The branches / sections dealing with Development grants / Special grants / grants for projects, etc, shall intimate the Finance Officer about any commitment / sanction communicated by funding agencies to enable him to account them under 'Receivable' account.

(10) The Finance Officer shall maintain a Register of Grants in **Form 13** and watch the claims realized from State Government and other Agencies. Separate pages may be provided for the Block Maintenance Grant and Special / Development Grants received from the State Government as well as those from other sources. In the case of computerised account, separate account head shall be maintained for these grants.

5.3 Receipt of various fees from students and Affiliated colleges

5.3.1 Admission and other allied fees collected from the students

(1) The fees broadly classified under the following three categories shall be collected from the students:

Category – A

Fees collected from the students at the time of admission to various courses of study conducted by the University and its affiliated colleges and for other related services:

(a) Application fees
(b) Admission Fee
(c) Registration Fee
(d) Tuition fee
(e) Laboratory fee
(f) Library fee
(g) Sports Development Fee
(h) Eligibility Fee
(i) Penal Fee
(j) Transfer Admission Fee
(k) Fee for Change of name
(l) Fee for change of language / optional subject
(m) Shortage of attendance Fee
(n) Internet / Computer service fee
(o) Any other fee that may be notified by the competent authority.

Category - B

Examination fees and other fees related to examination, issue of certificate and other services.

a) Application Fees
b) Examination Fee
c) Marks card Fee
d) Scrutiny Fee
e) Penal fees
f) Diploma Certificate Fees
g) Convocation Fees
h) Migration Fees
i) Re-valuation Fees
j) Re-totalling fees
k) Any other fee that may be notified by the competent authority.

Category – C

Fees from students pursuing studies under the Correspondence Course / Distance Education Schemes in the University, some of the fees mentioned under categories A & B above and other fees like contact programme fees, course material fees, etc.

(2) The Registrar is responsible for issue of timely notifications regarding submission of applications for admissions to various courses, the last date of fees to be paid and other procedures, for each academic year and to ensure that prescribed fees is paid by every student admitted to the courses conducted by the University either through the University Colleges or Constituent Colleges or Post Graduate Centres or Affiliated colleges. He shall also ensure that students applying for

other specified services pay the prescribed fee for it, before providing such services.

(3) Similarly, the Controller of Examinations / the Designated authority shall be responsible for issue of notifications inviting applications from students studying in University colleges and affiliated colleges and others appearing for various examinations conducted by the University from time to time, the dates of examination, the fees to be paid, mode of payment of fees etc. He shall also ensure that no candidate is allowed to take the examination without payment of prescribed fees and no other services are provided without collecting the prescribed fees. He shall prescribe procedures within the examination branch for prompt processing of the applications, scrutiny, issue of examination hall tickets to students appearing for examinations and other follow up actions.

(4) Where the University has introduced Correspondence Course and Distance Education Schemes, the Registrar / Director shall be responsible for timely issue of notifications regarding admission, registration of the candidates for external / correspondences courses / despatch of course material / personal contact programs (PCP) / management of study centres / conduct of examinations & other consequential follow up activities.

5.4 Affiliation fees

(1) The University is empowered to charge and collect fees for affiliation and inspection of colleges under the relevant Sections of the University Acts by framing Statutes.

(2) In all cases of fresh affiliation / renewal / continuance / permanent affiliation / sanction of courses, applications are required to be made to the Registrar, by the concerned colleges together with fees prescribed. The Registrar shall process the applications and communicate affiliation after obtaining approval of the competent authorities. He shall cause maintenance of necessary registers to document the receipt of applications from the colleges, stages of processing, approval of the authorities concerned and date of communication of approval, etc.

(3) The Registrar / Director, Academic Audit Cell / Dean, College Development Council shall maintain a list of Affiliated Colleges of the University and ensure collection of affiliation fees due from them, every year. Besides, wherever new courses are approved to be commenced by these Affiliated colleges, the additional fees payable for the new courses shall also be demanded and collected without fail.

(4) The Registrar / Director, Academic Audit Cell / Dean, College Development Council shall arrange to furnish periodical reports in the prescribed format on Demand, Collection and Balance position of

affiliation fees to the Finance Officer, to account for the balance due, in the financial statements of the University.

5.5 Procedure for payment of fees to the University

5.5.1 Different modes of payment of fees:

(1) The Notifications of the University issued by the concerned authorities shall invariably indicate the manner in which the fees shall be paid by the students seeking admission to the courses conducted by the University through its University Colleges, Constituent colleges, P.G. Centres and Affiliated colleges, students appearing for various examinations conducted by the University, the students registering for courses conducted by the Directorate of Correspondence Courses and Distance Education. Similarly, the procedure to be followed for payment of fees by the colleges seeking fresh affiliation and renewal / continuance / permanent affiliation / sanction of courses shall also be notified by the University.

(2) Considering the complexities involved in payment of several types of fees by the students, the Affiliated Colleges, the following procedures for payment of fees may be followed by the students and the colleges.

A. Payment of fees through Bank drafts
B. Payment of fees through authorized Banks to the designated account of the university / college concerned

A. Payment of fees through Bank drafts

(i) Wherever fees are required to be paid by Demand Draft, the following procedure shall be followed:

a) The Demand Drafts shall be obtained from nationalized banks payable at a Bank branch specified in the concerned University notification and they should be dated on or after the date of the said notification.

b) The Demand Drafts shall be drawn in favour of the University Officer mentioned in the University notification.

c) The Affiliated colleges shall collect fees payable to the University on account of admission fees, examination fees, etc., from students by issuing official receipts of the college. They shall prepare a statement of fee collection indicating the name of the student, the course of study / examination appeared for, amount of fees collected from him and the college's official receipt

numbers under which collected. They shall obtain a Demand Draft for the total amount of fees payable to the University as per the statement prepared. They shall send the Demand Draft along with a copy of the statement to the concerned officer of the University using forwarding letter in **Form 14** in respect of Admission fees and in **Form 15** for examination fees.

d) In the case of affiliation fees payable by the Affiliated colleges to the University towards renewal of affiliation or continuance or permanent affiliation, etc., they shall obtain Demand Draft for the amount of affiliation fees payable and submit it to the Registrar using the forwarding letter in **Form 16**.

e) In the case of fees payable to the Director, Correspondence Course / Distance Education, in respect of courses of study / examination to be taken by external students, the student shall obtain Demand Draft for the amount prescribed favouring the Director of Correspondence Courses / Distance Education and send it to him directly.

(ii) Responsibility of the designated officer receiving Demand Drafts from students and affiliated colleges.

a) The concerned Designated Officers to whom the Demand Drafts are sent by the students and the affiliated colleges shall maintain a Register of Instruments Received in **Form 4** and see that the Demand Drafts received are entered in this register and promptly deposited into the designated Bank account.

b) They shall issue an acknowledgement for the receipt of the fees to the students / Affiliated colleges in **Form 17**.

c) They shall then cause verification of the applications accompanying the Demand Drafts from students in the case of direct payment by students and the statement of fees collections and the forwarding letters of Affiliated colleges, to ensure that prescribed fees have been correctly remitted through the Demand Drafts received.

d) After ensuring correctness of the fees paid, they shall take action to provide required services like approving admissions or issue of examination hall tickets, etc.

e) In the case of affiliation fees received through Demand Drafts from the Affiliated colleges, the Designated Officer shall cause verification of the details furnished

in the forwarding letter and ensure that the amounts of fees paid by Demand Drafts are as per the prescribed rate for different courses and combinations.

f) In case any short payment of any type of fees is noticed by the Designated Officers, they shall forthwith address the concerned who has remitted less and follow it up till it is recovered. Penal fees may also be collected at the rate prescribed by the University.

g) In case any fees payable to the Affiliated Colleges are collected by the University directly or wrongly remitted to the University account by the Affiliated Colleges, or refunds arising due to a student assigned to the University college by the CET and fees received by the CET is already paid to the University, getting transfer to a college coming under some other University, the concerned Department shall arrange to remit it to the colleges concerned by preparing Refund Voucher in **Form 18** duly indicating the details of Demand Draft no. or receipt no. or challan number and date of receipt on which it was received or remitted, and forwarding the voucher to the Finance Officer for payment. All such refund of fees shall be accounted in the accounts of the University as "Deduct Refunds" under the relevant receipt head pertaining to the fees refunded. That is, if fees refunded relates to the admission or other fees connected with admission fees, under the budget head relating to admission fees, this refund shall be shown as "Deduct Refunds" as reversal of receipt to that extent in the revenue account.

(iii) The Finance branch shall make necessary arrangements to ensure that :

a) the instruments received from the other branches are accounted for recording only the total number of instruments received from other Departments, the date on which they are received and the total value.

b) Sort out the instruments bank-wise and deposit them to the appropriate Bank account of the University within the next working day of the receipt of the instruments from the other Departments.

c) Account the value of the instruments deposited into Bank, in the General Cashbook of the Finance Department maintained in **Form 19**.

(iv) The Finance branch shall also account the Cheques / Demand Drafts received from State Government, Central Government, University Grant Commission and other agencies towards grants, contributions and for Research or Development projects, in the same way as other instruments received from other Departments of the University.

(v) The Finance Officer shall obtain the daily bank scrolls in respect of accounts operated.

B. Payment of fees through authorised banks

(i) Wherever the University notifications stipulate payment of specified fees directly to banks or branches of an authorized bank under a particular bank account for credit to University funds, and affix the challan or receipt issued by the bank to the applications, the following procedure shall be followed by the students:

a) The student / remitter shall obtain pay-in challan meant for students in **Form 20** from the concerned bank and fill-in the details specified therein.

b) This challan, printed with the relevant Account Codes, shall be in duplicate containing space for furnishing personal information of the student and the nature of fees payable by the student. The challans shall be printed in different colours to easily identify the departments to which they relate.

c) The student / remitter shall present the filled-in challan and the requisite fees payable to the bank.

d) The bank shall accept the fees if the challan is filled-in correctly and generate a computer printed receipt in duplicate, the original marked as 'University copy' and the duplicate as 'Student Copy' duly stamped by the bank and issue them to the student / remitter.

e) The student shall receive both from the bank and affix the University Copy of the receipt to the prescribed application form and submit it to the designated University authority.

(ii) The designated University authorities shall process the application only after ensuring that the original receipt is affixed and the amount paid is as per prescribed rate.

(iii) In all such cases of remittance of fees to banks, the concerned banks shall furnish Daily Collection Statement

together with the supporting pay-in the challan to the Finance Officer, on the next working day, without fail.

(iv) Wherever more than one bank is authorized to collect fees payable to the University through its branches situated within and outside the University jurisdiction, one of the bank's branches designated as Nodal Bank shall be responsible for collection and transmission of daily collection statements of other branches of the bank.

(v) The Finance Officer shall arrange to keep watch over the receipt of Daily Collection Statements from the authorized banks, as delay in receipt of this shall affect day to day accounting of receipts.

(vi) The authorized banks shall also furnish a monthly statement of accounts to the Finance Officer indicating the details of receipts, transfers / withdrawals and the balance at the end of the month.

(vii) Acceptance of fees from the students through e-transfer to the designated bank.

5.5.2 Collection of cash in the Departments / Offices of the University.

(1) As a general rule, collection of fees in cash in the University shall be avoided. However, in exceptional circumstances, collections through cash may be permitted, with the approval of the Vice-Chancellor in consultation with the Finance Officer, after taking all precautions for the proper remittance and accounting of the cash so collected.

(2) No Officer of the University shall get the receipt books printed from outside on his own. The Finance Officer shall get the receipt books printed and supplied to the concerned. Even in the case of receipts to be issued to the sponsors on any account connected with the Seminar/Conferences etc., the concerned officer / coordinator shall obtain permission for issue of official receipts to such sponsors on the printed receipt books obtained from the Finance Officer and render accounts not later than a week after the conduct of the event.

(3) They shall be supplied with printed receipt books having an original and counter foil for each receipt, duly machine numbered and number of receipt in each receipt book certified by the issuing authority. The receipt books shall be printed with Series Number, Book Number, besides running receipt numbers on each of the receipt it contains.

(4) Not more than one receipt book shall be issued to the collection staff at a time, unless it is immediately required for use. Fresh issue shall not be made until the completed book is returned. The note of every issue of receipt book in the register and its return after completion shall be attested by the Superintendent responsible for maintaining the account.

(5) The books shall be issued in serial order, the number of receipts contained therein being noted in the receipt book register.

(6) Physical verification of stock of receipt books and money value forms shall be carried out once a year and certificate to that effect recorded under the signature of the person conducting verification. The report of the same shall be submitted to the Finance Officer.

(7) The receipt books shall be got printed in the University printing press, or Government press or private press of integrity and reputation, as may be specifically decided by the Executive Council.

(8) The Officers receiving receipt books shall maintain a Stock account of receipt books in **Form 2** and account therein the receipt books received.

(9) They shall pass receipts for all collections and retain the counter foil of the receipt.

(10) The collections shall be brought to account receipt-wise in the Daybook of collections in **Form 3**.

(11) The collections shall be deposited by next working day, into an authorized bank for credit to a specified collection account using miscellaneous pay-in challan (meant for remittance of collections by the Departments of the University and also remittance of personal dues by employees and others).

(12) They shall also furnish a collection report indicating the collection amount deposited to bank on each day, in **Form 21**, at such intervals as may be prescribed by the Finance Officer.

(13) The Finance Officer shall arrange for periodical check of such collection accounts of these offices.

5.6 Income from Lands, Buildings and other Properties of the University, etc.

(1) The University generates revenue income from its immovable and movable properties in the form of:

a) Lease amount from lands leased out

b) Rent from quarters let out to University employees
c) Rent from Conference Halls / Convention Centers / Canteens and other Commercial buildings
d) Rent from Play grounds / Swimming pool
e) Sale proceeds of horticultural, agricultural and sericulture produce
f) Hire charges of Tools & Plants, Vehicles
g) Transportation charges (Bus facility fees)
h) Cost of lost / damaged library books and fines and penalties

(2) The University shall collect Service Tax where chargeable at the rate in force for the services provided along with the cost and remit it to Government.

(3) The Departments responsible for maintaining accounts of these assets shall raise demands for the revenue accruing out of it correctly and ensure collection of dues.

(4) The collections made in the form of cash shall be accounted as laid down in Rule 5.5.2 above.

(5) The collections shall be deposited into the authorized bank using the miscellaneous pay-in challan.

(6) Residential quarters rent, transportation charges and other similar receipts of the University recovered from salaries of the employees shall be accounted by the Finance Officer. He shall arrange to furnish the details of such salary recoveries to the concerned Department which maintain the Demand, Collection and Balance statements in respect of these receipts.

5.7 Maintenance of a Demand, Collection and Balance (DCB) Accounts

(1) A Demand, Collection and Balance account is required to be maintained in respect of revenues of the University which are pre-determinable and accrue for collection at the beginning of the financial year or at any time during the financial year.

(2) The Head of the Units / constituent colleges shall ensure assessment of the fees due, watch the collection against them and facilitate reflection of the position of balances under ‘Receivables’ in the balance sheet of the University.

(3) The Admission fees and Examination fees are required to be collected from the students before admitting them to the courses conducted by the University or before admitting them for the examinations. The authorities shall be responsible to ensure that proper DCB accounts are maintained in the form prescribed and there is no short collection of fees from the students.

(4) The Department of the University which is responsible for collection of Affiliation fees shall maintain a Demand, Collection and Balance account for such revenues, as the Affiliated Colleges are required to pay renewal fees every year.

(5) The Departments / units managing the assets of the University are responsible for realization of revenues like rent from employees quarters, other land and building leased, etc.

(6) The Demand, Collection and Balance account for the above types of revenues shall be maintained by the offices, in the Form noted against them:

Sl. No.	Nature of revenue	Officer responsible	Form No.
1	Admission Fees	Principal / Chairperson / Director, Correspondence Course & Distance Education / Heads of the Units / Heads of Constituent Colleges	**22**
2	Affiliation Fees	Registrar	**23**
3	Examination Fees	Controller of Examinations	**24**
4	Income from lease amount/ rent from lands and buildings of the University	Officer in-charge of Estate Affairs	**25**
5	Lease of other revenue yielding items	Office-in-charge concerned	**26**

(7) The Officers mentioned in column 3 above in respect of admission fees shall furnish DCB position in the **Form 22** to the Registrar after completion of admission process in the University, in each academic year. The Registrar shall get these DCB statements reviewed by the academic sections and discrepancies, if any, noticed are brought to the notice of the authorities concerned and balances due are collected at the earliest.

(8) The DCB position of admission fees and affiliation fees shall be sent to the Finance Officer by the Registrar by the end of December every year. Similarly DCB position relating to examination fees shall be sent to the Finance Officer by the Controller of Examinations by the end of December every year.

(9) The officer concerned responsible for maintenance of DCB accounts in respect of income from properties of the university referred to at serial no. 4 & 5 of the table above, shall also furnish the DCB position to Finance Officer by the end of December every year.

(10) The Finance Officer shall make use of the information furnished under sub rule (8) & (9) above while preparing the annual budget and annual accounts.

(11) The students admitted to various courses through the Common Entrance Test are required to pay the prescribed fee and other charges. The Common Entrance Test Cell collects the amount and makes it over to the University. The Registrar shall maintain the register to watch the realisation of amount, duly obtaining the final list of students admitted to the courses in the various Affiliated / Constituent Colleges through the Common Entrance Test.

5.8 Banking arrangements of the University

(1) The University shall have an arrangement with one or more banks for providing the following services:

a) to assist the University in the collection of fees and other revenue income of the University by making necessary arrangement for opening of bank branches or Extension counters at strategic places specified by the University to cater to the students, colleges, employees and Departments of the University.

b) such branches / Extension counters to have computerized potential for providing on-line connectivity to the University.

c) to accept all types of fees paid in cash or Demand Draft from students as well as Affiliated Colleges and Departments of the University and issue Computer generated "Receipts".

d) to accept customised pay-in challans designed for payment of fees and other revenues by students, Affiliated Colleges, Departmental Officers of the University and others.

e) to give credit for the value of Demand Drafts on the date of deposit.

f) to furnish Daily revenue collection statements supported by pay-in challans submitted by the remitters, to the Finance Officer in the form prescribed by him.

g) to arrange for transfer of collections of University income made at various branches of the bank, to the main operating account of the Finance Officer, on daily basis

h) to arrange for transfer of funds from one account of the University to another account as per the advice of the Finance Officer

i) to arrange for transfer of funds in Operating account beyond the limit that may be specified by the Finance Officer, to a flexi deposit account fetching interest

j) to ensure availability of daily collection details in electronic form of not only the main branch or Extension counter but also in respect of

other branches of the Bank where income of the University is received

k) at par facility for obtaining DD from bank

l) to provide necessary Management Information System report that may be generated from the revenue collection data, as desired by the University.

m) to obtain from the University saleable application forms for use of the students and colleges and arrange for distribution to its Branches for sale, and ensure remittance of the sale proceeds to the designated account of the University.

n) to provide such other details relating to reports that may be needed by the Finance Officer.

(2) Considering the services agreed upon by the bank, the University may provide adequate space within the University campuses to the banker, to set up bank branches or extension counters, on such terms and conditions mutually agreed upon.

(3) The University shall provide to the banker necessary software specification for any software to be developed by the banker for the purposes of providing services as desired by the University. For this purpose, any data required for creation of Masters shall be furnished by the concerned Departments of the University.

5.9 Reimbursement of fee income

(1) The University is extending fee concessions to the students belonging to SC / ST, Backward Classes and Economically Poor Persons (EPP) studying in the UG, PG courses and research programmes conducted by the University. The fee on account of such concessions are reimbursed by the respective departments of the State / Central Government.

(2) Immediately after the completion of admissions, the Principals / Heads of the Units shall prepare a statement of fee income reimbursable by the respective departments of Government and submit necessary bills towards reimbursement in the forms prescribed by the Government. He shall also ensure that the DCB account is maintained in **Form 27** and watch the realization of receipt of the reimbursement.

(3) By the end of January each year, the Principals / Heads of Units shall furnish Demand, Collection and Balance position of fee income along with probable amount receivable during the next financial year to the Finance Officer, to facilitate inclusion in the next year's budget.

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CHAPTER - VI

6. Procedure relating to Expenditure

6.1 General procedure

(1) All claims against the University Funds shall originate from the Department / Office which obtained the services or supplies and sent to the Finance Officer for arranging payment.

(2) All claims shall be preferred in the prescribed form duly supported by sub-vouchers stamped with dated signature of the payee, wherever required. Only one copy of the bill shall be prepared.

(3) The Finance Officer shall keep a record of the Drawing / Drawing and Disbursing Officers of the University together with their specimen signatures.

(4) All bills preferred shall be signed by the Head of Department / Heads of the Unit designated as Drawing Officers or Drawing and Disbursing Officers (DDOs) by the Vice-Chancellor.

(5) The Drawing Officers / Drawing and Disbursing Officers shall ensure that the correct budget head of account is noted on all bills.

(6) The bills sent to the Finance Officer shall specifically indicate the nature of the claim, amount claimed, period to which the claim relates, the orders sanctioning the charges (if the claim is in pursuant of an order of the competent authority), authority for any deduction made in the bill if it is other than normal Statutory deductions.

(7) If the claims relate to utility charges like water charges, electricity charges, telephone charges, municipal taxes, etc, the bills received from the concerned authorities shall be enclosed to the claims.

(8) The bills prepared on computers duly signed by the concerned Drawing and Disbursing Officers may be accepted by the Finance Officer.

(9) Corrections and over-writings in the bills shall be strictly avoided. If any correction is found necessary, the original entries shall be cancelled neatly in red ink and correct entry recorded under dated full signature of the Drawing Officer.

(10) The amount of the bills shall be written in figures and in words allowing no scope for interpolation.

(11) The total amount of the bills shall be rounded off to the nearest rupee.

(12) Every Drawing and Disbursing Officer shall maintain a Bill Register in **Form 28** and record therein the bills submitted to the Finance Department for payment.

(13) Every Drawing and Disbursing Officer shall record the required certificates on the bills only after ensuring compliance of the purpose for which the claim is preferred.

(14) Duplicates and copies of the Bills

a) No University Officer may issue duplicates or copies of the bills or other documents for the payment of money, which had already been paid, on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given to the effect that on a specified day, a particular sum was paid to a certain person towards certain account.

b) In the case of a bill signed by a Drawing Officer of the University, but alleged to have been lost before payment or presentation of the bill to the Finance Officer, the Drawing Officer shall request the Finance Officer to verify and confirm that payment has not been made on it, before submitting a fresh claim in lieu of the lost bill.

c) The Finance Officer on receipt of request from University Officer shall after due verification from his records furnish a certificate in the following form:

"Certified that the Bill Number_____ Dated _____ For Rs_____ Rupees (in Words) _____ reported by _____ (Name of Drawing Officer) to have been Drawn by him in favor of _____ has not been paid and will not be paid if presented hereafter"

d) When a duplicate bill is submitted by the Drawing Officer, it shall be recorded as "DUPLICATE" boldly in red ink on the bill. He shall also intimate Finance Officer about the fact of submission of a Duplicate bill with a request to refuse payment on the original bill, if presented.

(15) Invariably the cheque shall be issued in the name of the supplier/payee. Whenever the Drawing Officer desires that the cheque towards any bill is required to be drawn in his favour, a requisition indicating the reasons for it shall be signed and attached to the bill in **Form 29**.

(16) The Drawing and Disbursing Officer shall make a protective endorsement in the body of all the bills in red ink that the amount of the bill is below a specified amount expressed in whole rupee, slightly in excess of the amount of the bill.

6.2 Payment of all Claims against the University

(1) The Finance Officer shall be the Pay and Accounts Officer of the University and discharge the function of a Treasury Officer of Government Treasury.

(2) The Cheque books shall be obtained from the Bank in which the University has account. The Finance Officer shall ensure that on receipt of Cheque books, they are carefully examined, counted and a certificate of count of the number of forms contained in each book is recorded along with the date on the flyleaf as indicated below, by one of his subordinate officer designated for that purpose.

"Certified that I have counted the cheque forms in this book which contains …….. Number of cheque forms from Number……. to ……."

Register of Cheque books shall be maintained in **Form 30** Bank account wise.

(3) The Finance Officer shall notify to the Bank with which he operates, the number of the cheque books which from time to time he brings into use and the number of cheques it contains with starting and ending numbers of the Cheques in the chequebook. Separate chequebooks shall be used for payments from various funds operated by the University. The Bank shall keep a record of these particulars for verifying the genuineness of the cheques presented for encashment

(4) Where computerized cheques are authorised to be issued by means of cheque perforating machines, there will be no separate book number on cheque forms. In such cases, the number assigned to cheque forms intended to be used during a particular period shall be intimated to the Bank. Such cheque forms shall be in continuous lengths and shall be bound in books. Whenever a computerized cheque is issued, the amount of which is typed in words with perforated letters by a special cheque-writing machine, the Finance Officer shall see that it has been written across it at right angles to the type, the word "under" followed by an amount a little larger than that for which the cheque is drawn. No abbreviation such as "Eleven hundred" for 'One thousand and one hundred' shall be used.

Eg: Under thirty rupees will mean that the cheque is for a sum not less than Rs.29/- but less than Rs.30/-.

(5) Each cheque book must be kept under lock and key in the personal custody of the Finance Officer or any other officer designated in this behalf by the Finance Officer, who when relieved shall take a receipt for the exact number of Chequebooks and unsigned cheque leaves made over to the Relieving Officer and also record in the cash book and Register of Chequebooks.

(6) In cases where withdrawal of funds by cheques is no longer necessary, all the cheque leaves of chequebooks which remain partly or wholly unused shall be surrendered to the bank, keeping a note of the fact in the Cash Book and Register of Chequebooks under dated signature of the Finance Officer. Acknowledgement of the Bank shall be pasted in the register of chequebooks.

(7) The loss of a chequebook or blank cheque leaves shall be notified promptly to the Bank, to stop payment and obtain a stop payment certificate from the Bank following the procedure prescribed for lost cheques.

(8) Corrections and alterations in a cheque are totally prohibited. If a correction becomes necessary, the cheque shall be cancelled and a fresh cheque shall be issued.

(9) Cheque shall be payable at any time within three months from the date of issue or as notified under the Negotiable Instruments Act. Thus a cheque bearing the date January 15th is payable at any time upto 14th of April.

(10) All Cheques signed by the Finance Officer shall invariably be crossed with the addition of the words "Account Payee only" between the crossings.

(11) While drawing the cheques, it shall be ensured that:

(a) cheques are drawn on bank accounts pertaining to relevant funds,

(b) payment of more than one bill of the same party to be paid out of the same fund are consolidated and drawn on one cheque,

(c) the payees name is correctly spelt and recorded in the cheque,

(d) utmost care is taken in typing / writing the cheques so as to completely avoid over typing / overwriting in the cheques,

(e) When one cheque is drawn for a number of bills, a summary of all such bills shall be noted on the first bill or attached to it and the cheque number noted on all the other bills.

(12) The employee writing the cheque shall enter the amount of the bills for which cheques are written in a Register of Cheques Drawn in **Form 31** and place the cheques and bills together before the cheque signing officer through the Superintendent / designated person. Separate registers shall be used for different Bank accounts.

(13) The Superintendent / designated person shall check in all respects the correctness of the cheques drawn and put his initials on the relevant counterfoils. He shall ensure that all the counterfoils together with the cheques signed or unsigned are returned to him, before the close of the

day. He shall be personally responsible for the safe custody of all cheques including unused ones.

(14) Accounting of expenditure

a) All cheques drawn and duly signed by the cheque-signing Officer shall be recorded in the Cash Book of the relevant fund on the day it is drawn, in the order of their drawal, irrespective of the date of its dispatch or delivery to party concerned, thus accounting the expenditure. The details of cashbook voucher number and cheque number and date shall be recorded on the voucher by the employee responsible for maintenance of Cashbook.

b) All paid vouchers shall be stamped "PAID" and all sub-vouchers shall be stamped "Paid & Cancelled" so that they cannot be used again.

c) All paid vouchers shall be sent to the section responsible for compilation of accounts.

d) Based on the entries in the cashbooks and the related paid vouchers, the expenditure shall be accounted and booked under the relevant budget heads of accounts, by the compilation section.

e) All vouchers and other accounting records shall be arranged to be kept under the custody of some responsible employee by the Finance Officer, till they are audited.

(15) Revalidation or issue of fresh cheque in respect of Time barred cheques

a) The Finance Officer may revalidate time barred cheques received from the parties for revalidation. In such cases, a note to the effect that the cheques have been revalidated shall be made against the original entry in the cashbook.

b) When a fresh cheque need to be issued in respect of time barred cheque, the Finance Officer shall cancel the time barred cheque under his signature. The cancelled cheque shall be treated as a voucher for issuing fresh cheque and the fact of issuing fresh cheque shall be noted against original entry in the cashbook and also against the un-cashed cheque.

c) In the cashbook, the issue of fresh cheque should be noted in red ink in the particulars column only and the money should not be written in the money column, so that the money is not taken again as payment in the cash book total.

(16) Cancellation of a cheque.

a) Whenever a cheque is wrongly written, it shall be cancelled forthwith under the attestation of the Finance Officer / Cheque Drawing Officer.

b) A cheque remaining unpaid for any cause, for a period exceeding three months after its issue shall be cancelled. The fact of cancellation shall be entered in the Register of cheques Issued against the original entry and also in counterfoil of the cheque issued. The entry of cancellation shall be made on the receipt side of the cashbook and treated as reduction of expenditure, if the Cheque pertains to the same financial year and as miscellaneous receipt if it pertains to the previous financial year,

(17) Lost cheques

a) A request for the issue of a cheque in lieu of a cheque alleged to have been lost may be entertained, if the request is received by the Finance Officer within the period of its validity.

b) When such a request is received, the Finance Officer shall send intimation to the Bank regarding the alleged loss of the cheque and advise it to stop payment if the alleged lost cheque is presented for payment thereafter. If the currency of such cheque has not expired at the time of receipt of such intimation, the bank shall acknowledge in writing in the following form, that it has kept a note of the Stop Payment Order :

"We Acknowledge receipt of your Letter number _____ dated _____ and advise having noted to stop payment of Cheque number _____ dated _____ for Rs._____/- favouring _____ _____. In this connection it is certified that the said cheque has not been paid so far and will not be paid if presented hereafter"

c) The Finance Officer shall satisfy himself with reference to cashbook, Bank pass sheet / scroll of the concerned Bank account received from the bank that the payment of the cheque in question has not been made. He shall also make a suitable note in the counter foil of the lost cheque and against the relevant entries in the cashbook and paid voucher regarding the issue of a fresh cheque in lieu of the lost one.

d) The party requesting for the issue of a fresh cheque in lieu of the lost one shall be required to execute an indemnity bond in **Form 32** on stamp paper (value as applicable).

e) On completion of the requirements in clauses (b) to (d), the Finance Officer shall issue a fresh cheque in lieu of the lost one. Procedure laid in Rule 6.2 (10) is also required to be followed in such case.

(18) The Finance Officer, who is authorised to sign the cheques for payment of claims against the University, shall send specimen of his signature to the Banks in which University funds are operated by him. When such an Officer makes over charge of his office to another he shall likewise send the specimen signature of the relieving Officer to the banks concerned.

(19) Scrutiny of claims presented to the Finance Officer

a) The Finance Branch is responsible to scrutinize all the claims chargeable to the University. Therefore, it shall ensure that the subordinate staff working under it exercise the following basic checks with regard to claims received by the University, before admitting them.

i. that the claim is a proper charge against the grant or Budget Provision approved by the Executive Council / Academic Senate.

ii. that the expenditure has been incurred by an authority competent to incur it as per delegation of Powers,

iii. that the expenditure has received necessary sanction from the competent authority,

iv. that the claim is preferred in the prescribed form and in accordance with the rules,

v. that the prescribed purchase procedure applicable to the type of transaction, like inviting tenders / quotation etc., is complied with,

vi. that the expenditure sanctioned for a limited period is not admitted beyond that period without further sanction,

vii. that the rules regulating the method of payment have been observed,

viii. that the claimant / payee is the authorized person to receive payment,

ix. that proper aquittance has been obtained wherever necessary,

x. that the expenditure is correctly charged to the relevant budget head of account and if the charge is debitable to the personal account of the Contractor or employee, it is recorded as such in the prescribed account,

xi. that charges for which scales / norms have been laid, are passed as per such scale / norm,

xii. that the rates paid for work done or supplies are in accordance with any contract, scale or schedule prescribed by the competent authority,

xiii. that any advance outstanding against the claimant has been deducted from the amount claimed,

xiv. that the payment has been so recorded that second claim against the University on the same account is not possible.

xv. that recovery schedules in respect of any deductions made in bills are appended to the bills,

xvi. that the totals actually work up to the amount claimed and the amount expressed both in figures and words,

xvii. that the certificates prescribed for the relevant bills have been signed by the competent authority.

b) The Finance Branch shall reject and return claims which do not satisfy the above requirement with necessary note to the Drawing Officer concerned. It shall not entertain any doubtful claims.

c) The bills passed for payment and signed by the Concerned Officer in the Finance Branch shall be sent to the Cheque section for writing cheque.

6.3 Payment of Salaries

(1) Administrative branch of the University functioning under the Registrar shall maintain a Register of sanctioned posts in **Form 33** and record therein the sanctioned strength of various posts, posts in each of the Departments in the University (establishment-wise), pay scales of these posts, appointments made against these posts. Wherever posts are sanctioned with the approval of the State Government for specified temporary periods, the same shall be recorded separately and updated as to its continuance or otherwise, after expiry of the sanctioned period. The Registrar shall periodically inspect this record and ensure its updation.

(2) The details of sanctioned posts, persons working against them, pay and allowances that may be drawn by the incumbents as on 1st April of each year shall be furnished to the Finance Officer by the Registrar in **Form 34** (Annual Establishment Return)

(3) The Finance Officer shall maintain an updated list of sanctioned posts based on the details furnished by the Registrar and regulate payment of salary accordingly.

(4) No salary shall be allowed by the Finance Officer in respect of salary claims preferred by any Drawing and Disbursing Officer, if the post (or posts) is not included in the Schedule of Establishment.

(5) Whenever any change is proposed to any establishment of the University, such change, when approved by the competent authority, shall be communicated to the Finance Officer by the Registrar.

(6) Date of payment of salaries:

Pay and allowances of the employees of the University for the month shall be paid on the first working day of the succeeding month or as may be prescribed by the Government.

(7) Drawal of arrears claims of the employees:

a) All arrears claims of the employees shall be drawn in a supplemental salary bill by the Drawing and Disbursing Officer responsible to draw the salary of a particular Department / Unit / Office.

b) Arrears claims arising out of sanction of leave, release of withheld pay, revision of pay, increments allowed, etc, shall be drawn only on receipt of orders of the competent authority.

c) Whenever arrears of pay or leave salary are drawn, a note of arrear bill shall invariably be made in the office copy of the relevant bill for the period to which the claim pertains to, over the dated initials of the Drawing and Disbursing Officer in order to avoid the risk of the arrears being claimed once again. The Drawing and Disbursing Officer shall also record the following certificates on the arrears bill under his dated signature:

i. that no part of the amount has been drawn previously.

ii. That a note of the arrears claimed has been made in the office copy of the bill for the period to which the claim pertains.

d) Arrears claims not preferred within one year of their becoming due shall be drawn only with the approval of the Finance Officer. All arrears claims not preferred within three years of their becoming due, shall be drawn only with the sanction of the Vice-Chancellor.

e) In the case of drawal of arrears of salary of employees due to retrospective re-fixation of pay in the old post previously held, the following procedure shall be followed:

i. The salary due in respect of the old post on account a re-fixation of pay which could not be drawn at the time of transfer may be drawn by the Drawing and Disbursing Officer who is presently responsible to draw and disburse salary of the employee against the new post.

ii. He shall prepare a Due and Drawn Statement in respect of arrears due to the employee with reference to the re-fixation of pay order of the competent authority and send it to the earlier office for the verification of the claim. The earlier office shall check claim preferred with reference to the relevant documents in his office and make necessary entries therein and return the Due Drawn Statement to the concerned Drawing and Disbursing Officer with a certificate that the arrears relating to the employee have been noted in the relevant office copies of the bill.

iii. On receipt of the Due and Drawn Statement with the certificate, the arrears bills may be drawn in the present office.

iv. In case the liability towards the re-fixation of pay in the previous post held is payable by the previous Office / University / Department of Government, the present Drawing and Disbursing Officer shall request the concerned to arrange for payment of arrears amount to him for disbursement to the employee concerned. In such cases, the previous office shall send a Demand Draft in favour of the Finance Officer of the University for the amount of arrears payable. On receipt of the Demand Draft, the same shall be deposited to University account and the Finance Officer shall issue a cheque for that amount and forward it to the payment bank for credit of the amount to the account of the employee.

v. In respect of arrears of Dearness allowance sanctioned by the University retrospectively after the transfer of an employee from one unit to another unit of the University, the same shall be drawn and paid by the Drawing and Disbursing Officer of the present unit without getting the due and drawn statement being verified by the previous Drawing and Disbursing Officer. Before making payment of such arrears, it shall be verified from the service book, leave account and Last Pay Certificate that there is no spell of unauthorized absence / half pay leave / extra ordinary leave during the period for which the arrears are payable in respect of the employee. However, an

intimation of payment of such arrears having been made shall be sent by the Drawing and Disbursing Officer to the previous Drawing and Disbursing Officer for keeping necessary note in the pay bill register. On receipt of such intimation, the Drawing and Disbursing Officer shall scrutinize it and if any discrepancy / overpayment is noticed, the same should be intimated to the Drawing and Disbursing Officer to take suitable action in the matter.

(8) Drawal of Salary on First appointment

The salary on first appointment shall be fixed and paid in accordance with the Service Rules.

(9) Payment of last month's salary

a) The last month's salary of a University employee about to retire on superannuation or quitting the service, shall not be paid without obtaining 'No Demand and Discharge Certificate' from the Registrar / Controlling Authority.

b) If it is ascertained from the records maintained in the Finance branch that there are no dues relating to personal advances or the amount of retirement benefit payable is adequate to take care of any dues outstanding, the Finance Officer may release the last month's salary.

(10) Payment of salary for the day of death of an employee

a) Pay and allowances shall be drawn for the day of death of an employee not withstanding the hour at which his death takes place.

b) Day for the purpose of this rule shall mean a calendar day beginning and ending at midnight.

(11) Settlement of claims of a deceased University employee

a) If, the Gross amount of pay and allowances and all kinds of other claims preferred on behalf of the deceased employee does not exceed Rs.5000/-, the same may be paid under the order of the head of the office in which the employee served at the time of his death, provided that the Head of the Office is otherwise satisfied about the right of the claimant.

b) In the cases where the gross amount of the claim exceeds Rs.5000/- (Rupees five thousand only), payment shall be made by the Head of the office on the execution of an indemnity bond in **Form 35**, duly stamped for the gross amount payable

to the deceased employee with sureties as may be deemed necessary.

c) In the case of any doubt, payment shall be made only to the person(s) producing the legal authority.

d) On receipt of the claim for the payment of pay and allowances, traveling allowances etc., on behalf of a deceased employee from his heir(s), the Head of the Office in which the deceased employee was last employed shall prefer the bill for the amount payable in the appropriate Bill Form. The claim should be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances and the indemnity bond and sureties, wherever prescribed. The Finance Officer shall issue a Cheque for the amount payable, if the bill fulfills all the requirement and shall send the Cheque to the Drawing and Disbursing Officer who has preferred the bill, for handing over the cheque to the claimant. The Drawing and Disbursing Officer shall obtain a formal receipt, stamped wherever necessary, from the claimant.

(12) Payment of dues of a University employee whose whereabouts are not known**:**

Dues in respect of a University employee whose whereabouts are not known shall not be paid till a presumption of death of the said employee is shown to be justified. When the presumption of death is shown to be justified and if any one prefers claims in the capacity of legal heirs, action may be taken to pay the dues if any after following the procedure laid down in Rule 6.3 (11) above.

(13) Attachment of pay of a University employee towards debt.

a) When the pay of the University employee is attached by an order of a Court of Law, it is the duty of the Officer receiving the attachment order to see that proper deduction is made in satisfaction of such order from the pay of the University employee concerned and to keep a record of such deduction.

b) On receipt of Court Orders, the Finance Branch shall take action for deduction from the salary of Gazetted Officers, Self Drawing Officers. In the case of other Non-Gazetted staff, the Court order shall be referred to concerned Drawing and Disbursing Officer, depending on the system of payment of salary followed in the University.

c) In all the cases of attachment of pay ordered by the Courts, the Finance Officer shall determine the quantum of the attachable portion of the pay before giving effect to the Court orders and shall ensure that attachment is effected only within the amount

available for attachment keeping in view the following conditions:

i. The salary* of the University employee is not liable to attachment to the extent of first four hundred rupees and two thirds of the remainder in the execution of a decree other than a decree for maintenance. Provided, if a portion of the salary liable to attachment has been under attachment, either continuously or intermittently, for a total period of twenty four months, such portion shall be exempt from attachment until the expiry of further twelve months. Where such attachment has been made in execution of one and the same decree, it shall be finally exempt from attachment in the execution of that decree, after the attachment has continued for a total period of twenty-four months.

* Explanation: Salary means the total monthly emoluments derived by a person from his employment, whether on duty or on leave, excluding any allowance declared to be exempt.

ii. One third of the salary is not liable to attachment in execution of decree for maintenance.

iii. All compulsory deposits and other sums received from the fund for which Provident Fund Act, 1925 applies are not liable for attachment.

iv. Any allowance forming a part of salary, specifically exempted from attachment by a notification of Government of Andhra Pradesh, and any subsistence grant or allowance payable to an employee under suspension, shall be exempted from attachment.

v. All kinds of allowances payable to an employee towards traveling, conveyance, meeting cost of uniforms and rations, compensation for higher cost of living in places considered to expensive by Government, house rent, relief against increase in cost of living, Childrens' Educational Allowance and re-imbursement of medical expenses are exempted from attachment.

vi. Having regard to the provisions relating to various exemptions mentioned above, the attachable portion of the salary shall be calculated using the following formula;

A S = (X-Y-400*) / 3
AS represents attachable salary
X represents gross salary
Y represents exempted allowances
* or at the rate revised from time to time .

vii. If an order of attachment against an employee is received while a previous order of attachment against him is being complied with, the disbursing authority shall ensure that the salary under attachment inclusive of second order is within the attachable portion of salary calculated under clause (vi) above.

d) If a new attachment order has the result of exceeding beyond the maximum limits prescribed, the Disbursing Officer shall return the attachment order to the Court concerned explaining the circumstances along with a statement showing particulars of the existing attachments, the maximum limit up to which salary could be attached in terms of clause (vi) above, particulars of amount presently being attached and remitted to the court concerned up-to-date, and the amount remaining uncovered.

e) Any deductions which may have to be made on account of rent, subscription to provident funds, taxes on income payable by the University employee, dues of co-operative society and debts due to the University should be made from non attachable portions of the University employee salary.

f) Procedure for recovery based on attachment orders and remittance to the Court, without prejudice to appropriate provision of the Code of Civil Procedure 1908, to be followed by the Drawing and Disbursing Officer in making recoveries from salaries of the University employee of amounts in compliance with attachment order issued by the Courts shall be as follows:

i. The gross amount of pay and allowance of the employee shall be worked out on the Pay bill as usual. The attachable portion of salary shall be worked out and if that portion is sufficient to comply with the Court order, that amount shall be deducted from the salary. Net entitlement arrived at after making deductions towards other salary recoveries shall be split into the amount payable to the Court and balance payable to the employee. A separate cheque for the amount payable to Court shall be prepared and remitted to the Court concerned and the balance amount arranged to be paid to the employee in the usual manner i.e. arranging credit to his bank account as in the case of other employees.

ii. All cases of attachment of salary in pursuance to the Court orders and its compliance shall be noted in the Salary Deduction Register maintained by allotting separate folios for this type of recovery.

iii. In cases where a Self-drawing Officer is required to prefer his salary bills to the Finance Officer for payment and if he does not prefer the salary bill intentionally to avoid attachment of salary on account of Court orders, the Finance Officer may draw the pay of the Officer concerned in satisfaction of the attachment order, subject to the prescribed limit, and remit the amount to the Court concerned.

iv. The amount drawn under clause (iii) shall be treated for all purposes as payment of dues of the employee to that extent and particulars of the attachment order will be cited in the pay bill as an authority for the charge and the Court receipts for the amount shall be filed with the attachment register in the Finance Branch.

(14) Recoveries from Subsistence Allowance

Whenever an employee of the University is placed under suspension by a competent authority and is ordered to be paid subsistence allowance during the period of suspension, the recoveries towards various dues shall be regulated as follows:

a) The recovery of the following deductions shall be compulsorily enforced from the subsistence allowance:

i. Income tax and surcharge calculated with reference to the subsistence allowance,

ii. House rent and allied charges like electricity, water charges, etc. due to the University or Government,

iii. Repayment of loans and advances taken from the University as the Finance Officer may deem it right to fix.

b) The following deductions may be made with the written consent of the employee:

i. Premia due on life insurance policies,

ii. Amount due to co-operative stores and co-operative credit societies,

iii. Refund of advances taken from provident fund, if there are any,

c) Deductions of the following nature shall not be made from the subsistence allowance:

i. Subscription to a General Provident Fund,
ii. Amount due on Court attachments,
iii. Recovery of loss to the University for which the employee is responsible.

6.4 Preparation of Pay bills

(1) Separate bills shall be prepared for Permanent and Temporary establishments.

(2) Separate bills shall be prepared for teaching and non-teaching employees.

(3) The Officers designated as Drawing and Disbursing Officers shall prepare the pay bills in **Form 36**.

(4) The Drawing and Disbursing Officer shall fully check the arithmetical accuracy of the bill before it is presented for payment to the Finance Officer. For this purpose, he may direct one of his Subordinate Officers / Superintendents to verify the correctness of the claims, arithmetical accuracy of the bill and direct him to put his initials in token thereof. The Drawing and Disbursing Officer shall also ensure that schedules towards various recoveries effected are prepared based on the deduction register maintained in his office and enclosed to the pay bills along with a statement showing the net amount to be credited to the bank account of the employee concerned, bank-wise. The Drawing & Disbursing Officer shall verify the entries before signing it. The Drawing and Disbursing Officer is responsible for the accuracy of the bill.

(5) The Finance Branch shall scrutinize the bills received from the Drawing and Disbursing Officers and shall arrange for payment through banks by issuing a cheque or through payment advice to bank for the net amount of the salary payable through banks, as per the statement enclosed to the bills and issuing separate cheques towards various recoveries effected in the bills, payable to other agencies, as per recovery schedules enclosed to the bills. Besides, Finance Branch shall also arrange to transmit the relevant recovery schedules in respect of recoveries adjustable to University funds to the section dealing with compilation of accounts, so that necessary adjustment entries can be passed after consolidating such recoveries in other bills.

(6) Generally, the following recoveries may be made from the salary of the employees:

a) Insurance premium and recovery of loan installments—based on communication from the concerned Insurance Agency.

b) Provident Fund contributions - if he is a subscriber allotted with an account number by the University, if the scheme is in operation.

c) Recoveries towards:

i. personal advances to employees like House Building Advance, Motor Car / Cycle Advance, Bicycle Advance, Festival Advance etc.

ii. rent of quarters based on the orders of the University.

iii. statutory deductions like Income Tax and Profession Tax as per the relevant Act.

iv. Bank loans agreed by the University to recover from salary of the employee.

v. attachment of pay by courts based on the orders of the courts.

vi. dues to co-operative societies based on the demand letters of the societies.

vii. fines imposed by the competent authority in respect of employees.

viii. Security deposits to be given by the employees as per orders of the competent authority.

d) The Drawing and Disbursing Officers shall maintain a Register of Recoveries from salaries in **Form 11** allotting separate folios for each type of deductions made. The deductions made in the salary bills shall be in agreement with the entries made in this register.

e) The Statutory deductions like Income Tax, Professional Tax and Insurance premia and other subscriptions / contributions payable to other authorities, effected from the salary bills shall be remitted to the concerned authority within the dates, if any, prescribed.

(7) Where the preparation of payroll of the University employees is centralized and computerized, the Finance Officer shall be the Principal Drawing and Disbursing Officer.

(8) Where the Finance Officer functions as Principal Drawing and Disbursing Officer, he shall ensure pay bills are prepared by the Pay roll section in respect of the several Departments / Units separately, which are met under different budget heads of account and are in accordance with the Schedule of Establishment approved by the Executive Council. In respect of employees transferred to an establishment from another, the salary shall be claimed based on the Last Pay Certificate issued in **Form 37**, by the previous Drawing and Disbursing Officer.

(9) Increments due to the employees shall be allowed automatically on their due dates unless intimation to withhold them is informed well in advance to the Finance Officer by the Registrar in case of Teachers and

other officers and by the Drawing and Disbursing Officers in the case of non-teaching employees. In the case of employees of Government/Other organizations working on deputation in the University, the increments shall be allowed only on receipt of authorization from the other organizations concerned.

(10) All the employees shall open a Savings Bank account in their personal names in the designated branch or branches of the bank with which the University has an understanding for payment of salary through bank accounts only.

(11) After finalising the pay bills for the various Departments/ units /sections, an abstract shall be prepared showing the total amount under the respective budget heads, total deductions made and the total net payment.

(12) The Pay roll section shall then prepare a statement of net salary payable to individual employee through respective banks, bank wise in **Form 38** and tally it with the abstract of the net amount payable, prepared under sub-rule above.

(13) The pay bills are prepared by the Payrolls Section and sent for pre-audit / verification. After such verification and approval by the pre-audit, cheques or payment advice for the net amount payable through designated Banks shall be written and got signed by the Designated Officer and sent to the concerned Banks along with a copy of the Statement in **Form 38** for credit to the Bank account of the employees.

(14) While preparing the pay bills the Payroll section shall prepare separate schedules for the various recoveries / deductions to be effected from the salaries of the employees. The Cheque section, in turn, shall prepare a voucher for each type of recovery / deduction in the prescribed form (Bank Payment Voucher) to be remitted to outside agencies and issue cheques in favour of the agencies concerned. In respect of recoveries adjustable to the University funds, the schedules prepared shall be transmitted to the section responsible for accounting.

6.5 Service Book

(1) The Registrar shall arrange to maintain a Service Book for each of the permanent and temporary employee of the University. The Service Book being a contemporary record in minute details of the official career of a University employee, shall be maintained by the concerned Drawing and Disbursing Officers.

(2) The Service Book shall be in custody of these Officers or such other officer designated in this behalf. The details of leave sanctioned from time to time, leave accounts, the grant of periodical increments, promotions, pay fixations from time to time, awards given,

punishments if any, imposed, etc. shall be properly entered and attested.

(3) The employees shall verify entries in their Service Books at least once in a year and affix their signature in token of having verified the entries.

6.6. Claims towards Sitting Fees and Traveling Allowances

(1) Claims relating to Sitting Fees, etc.

a) The claims of the members of the authorities of the University shall be preferred by the Registrar in **Form 39** at the rates prescribed in the Rules / Statutes of the University.

b) The claims shall be based on the attendance as per the meeting minutes book of the concerned authority.

c) The bills shall be sent to the Finance Officer for arranging the payments.

(2) Travelling Allowances of the members of the authorities of the University

a) The travelling allowances claims of the members of the University authorities shall be prepared in **Form 40**.

b) Members of the University authorities may draw travelling allowance for their return journey before the completion of the journey.

c) The claims shall be regulated as per the Rules / Statutes applicable to them.

(3) Travelling Allowances of the University employees

a) The travelling allowances claims of the University employees shall be prepared by the Drawing and Disbursing Officers in the form prescribed in APTA Rules and they shall get it countersigned by the competent authority and send it to the Finance Officer.

b) Countersigning of TA bills will not be required in the case of Statutory Officers i.e. Vice-Chancellor, Registrar, Finance Officer, and such other officers as may be permitted in this behalf by the Executive Council.

c) In the case of other officers, the countersigning authority shall satisfy himself that the journeys have been performed in the interest of the University and the rates claimed therein are in

accordance with the rules of the University. The countersigning authority must also satisfy himself that the fares (bus, railway, airfare) are correct and the journey is performed by the shortest and cheapest route.

d) The countersigning authority shall also ensure that wherever performance of journey by road or air in respect of any category of employee require special sanction of a specified authority under the University rules, such sanction / approval of that authority is obtained. It shall also ensure that proof of journey if any required, is also enclosed to the bills by the employee concerned.

e) The countersigning authority shall maintain a Register of traveling allowance bills Countersigned in **Form 41** and enter therein all bills countersigned by him.

(4) Claims in respect of Tour / Transfer / Travel Concessions

a) The claims of the University employees relating to tours / transfers / travel concessions like Home travel and Leave travel concessions (where applicable) shall be preferred in the traveling allowance bill form.

b) The Drawing and Disbursing Officers, claimant officers and the Countersigning officers shall record the required certificates in such bills and ensure that the claims are preferred in time and in accordance with the provisions of the Service Rules and Statutes of the Universities and Andhra Pradesh Traveling Allowance, Transfer, and Leave Travel Concession Rules of the Government as amended from time to time.

(5) Claims in respect of Professors and other Academicians of Universities other than those in the State of Andhra Pradesh, attending Seminars, Conferences, Workshop, etc.

The claims of Professors, Associate Professors and other Academicians of other than the Universities in the State of Andhra Pradesh, invited by the University to attend any Seminars, Conferences, Workshop or other meetings of national / international importance shall be regulated as follows:

a) In the case of teachers of Universities, other than of Andhra Pradesh, but from within India, TA and DA shall be allowed as per the rules applicable in the host University of AP.

b) In the case of teachers invited to attend such occasions, the invitation shall specify the entitlements of TA / DA and lodging charges that will be paid by the University.

c) In the above cases, the fares and DA admissible may be drawn and paid for both forward and return journey before undertaking return journey, during their visit to the University.

(6) Advance towards Traveling Expenses (TA)

a) The employees of the University are eligible for travel advances for tour / transfers / home and leave travel concessions.

b) The advances shall be drawn in the regular TA bill form enclosing a copy of the order sanctioning the advance issued by the competent authority.

c) The amount of advance for TA on tours / transfers and travel concessions shall be regulated as laid down in the Traveling Allowance, Transfer, and Leave Travel Concession Rules of the Government as amended from time to time.

(7) Reimbursement of Medical expenses

a) Where the University has extended the benefit of Medical Reimbursement to its employees as per medical attendance rules applicable to Government employees, the procedure and forms prescribed in those rules shall be followed.

b) The amount drawn in the bills must be supported by proper receipts and vouchers and an Essentiality Certificate signed by the authorized medical attendant and countersigned by the Head of the approved Medical Institution or / and recommended by the Medical Officer of the University Health Centre/ dispensary.

6.7. Contingent Expenditure

(1) The term "contingent charges" or "contingencies" is applied to the incidental expenditure, which is necessarily incurred in running an office. The main items are common to most offices, e.g., expenditure on furniture, books and periodicals, service postage and telegrams, bicycles, electric current, cleaning charges, customs duty on imported stores, freight and tour charges. It includes also incidental expenditure, which is required for technical or other special reasons in the working of particular offices and departments, e.g., expenditure on uniforms and other equipment, laboratory equipment in colleges.

(2) Contingencies shall include:

a) Recurring Contingencies namely:

i. Expenditure required for the maintenance of an office, and

ii. Supplies and services i.e. expenditure in connection with purchase of consumables and non-consumable stores.

b) Non-recurring Contingent expenditure i.e. expenditure required for setting up of an office, laboratory, etc and for its periodic expansion and improvement, which are not recurring in nature.

(3) Contingent Register

a) The Drawing Officers shall maintain a Contingent Register in **Form 6** and all standard items of contingent expenditure recorded therein, in red ink.

b) As soon as each payment is made, necessary entries shall be made duly recording the date of payment, name of the payee, sub-voucher number and the budget classification.

(4) Permanent Advance or Imprest

The Head of the Departments and Head of the Units may be sanctioned permanent advance to meet their day to day contingent expenses connected with office management, with the approval of Vice-Chancellor.

a) The amount of permanent advance to such officers or any revision of the amount shall be determined by the Finance Officer. The amount shall generally be the average monthly contingent expenditure during the previous twelve months, excluding heavy and unusual expenditure otherwise paid on bills preferred by the suppliers.

b) All permanent advances shall be drawn in Permanent Advance Bill in **Form 42**, (Payees Receipt form) enclosing a copy of the sanction order.

c) The officer to whom permanent advance is sanctioned shall be personally responsible for the sanctioned amount and shall take it to account in the Petty Cash Book. He shall be responsible to produce this amount in the form of cash or partly cash and balance in the form of paid sub-vouchers at any time either during inspection by superior officers or to the auditors.

d) When payment is to be made from a permanent advance, a payment endorsement shall be made by the disbursing officer on the sub-voucher relating to the charge. When payment endorsement is made by the Drawing Officer, the amount of the charge shall be paid to the payees whose receipt shall at once be taken. The sub-voucher shall be stamped as "Paid & Cancelled" and details of the expenditure noted in the Cash Book and the Contingent Register.

e) Conveyance charges for travel between the city and campuses and other offices may be paid out of permanent advance, wherever deemed necessary under the orders of the competent authority. Similarly hamali (cooli) charges, may also be paid. Where vouchers could not be obtained for such charges, payments may be made on the certificate of the employee treating it as a voucher. However, it shall be ensured that the amount claimed is reasonable or is according to the rates or norms prescribed.

f) When the balance of permanent advance is running low and in any case on the last working day of the month, a red ink line across the page of the contingent register shall be drawn. The expenditure column of the contingent register shall be totalled and totals posted in a contingent bill (Detailed Contingent bill form) duly classified with reference to budget head of account. In the bill for re-coupment of permanent advance, it shall be boldly written as RECOUPMENT BILL on the bill. The bill supported by relevant sub-vouchers shall be laid before the Drawing Officer, who after comparing the entries in the bill with the contingent register and verifying the classification, places his initials against each entry and signs the bill. The bill then shall be sent to the Finance Officer for payment. On receipt of a cheque in payment of a re-coupment bill, the number and date of the cheque shall be noted against the amount. To prevent fraudulent use of sub-vouchers, the Drawing Officer shall cancel all sub-vouchers relating to the bill with a rubber stamp as follows: "CANCELLED AND INCLUDED IN DETAILED CONTINGENT BILL NO. ..... FOR PAYMENT".

g) When there is change in the incumbency of the office, the relieved officer shall hand over the permanent advance held by him to the relieving officer, recording this fact in the Cash Book, Contingent Register and the Certificate of Transfer of Charge in **Form 43**.

h) The holder of permanent advance shall furnish a certificate as given below to the Finance Officer by 15th of April every year.

"I acknowledge to have in my possession a permanent advance of Rs……..... which sum is due from and is accounted for by me".

(5) Contingent Bill

a) All claims towards payments for supplies and services shall be preferred in Detailed Contingent Bill in **Form 44**. No pay shall be drawn on contingent bill.

b) All claims relating to the supplies and services on credit bills, and bills towards payment of electricity charges, water charges, rent, rates and taxes, telephone charges etc, supported by bills of the concerned authorities, etc shall be drawn in the contingent bills.

c) All charges actually incurred must be drawn and paid at once, and under no circumstances they shall be allowed to be carried over to be paid from the grant of another year, without adequate reasons. The charges relating to two or more major heads shall not be included in one bill.

d) Claims relating to purchases / services rendered in the previous year may be paid during the current year subject to availability of budget provision under the relevant head. The Drawing and Disbursing Officer shall furnish to the Vice-Chancellor valid and justifiable reasons for condoning the delay in the submission of the bill and obtain his approval for the payment during the current year.

e) The Drawing Officers shall record Certificates in the contingent bills of certain charges indicated below:

i. Contingent charges incurred on account of wages of mazdoors engaged on manual labour and paid at daily rates shall be supported by a certificate by the disbursing officer to the effect that the mazdoors were actually employed and paid,

ii. Contingent bills for claims relating to rent, taxes, electricity and water charges should be accompanied with a certificate to the effect that no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period to which the charge relates,

iii. In the contingent bills, which include charges on refreshments served at meetings, conferences, etc., a certificate to the effect that the expenditure is in accordance with the terms and limits prescribed by the University from time to time shall be recorded.

(6) Abstract Contingent Bill

a) Where expenditure of contingent nature or of a special nature is required to be drawn without details of the claims subject to submission of details later, the required amount shall be drawn on an Abstract Contingent Bill, with the sanction of the competent authority.

b) The Abstract Contingent Bill shall be drawn in **Form 45**.

c) Amount required for meeting the expenses in connection with seminars, conferences, workshops, boarding expenses of hostels, conduct of sports events, etc, obtaining clearance of parcels from postal / Railway / transport authorities, release of despatch documents relating to consignments from banks when the terms of supplies has specific provision in this behalf, remitting payment for supplies in advance to the suppliers as per the terms of payment agreed upon, may be drawn on Abstract Contingent Bill.

d) No amount shall be drawn on Abstract Contingent bill unless it is required for immediate disbursement. This should be the guiding principle for drawing the money for Abstract Contingent Bills.

e) The amount of the Abstract Contingent Bill shall be charged to the concerned expenditure head of account and the unspent amount credited to head of account to which earlier debited and this adjustment indicated in the Non-Payable Detailed Contingent Bill.

f) The Finance Officer shall watch the adjustment of all advances drawn through Abstract Contingent Bills.

g) In respect of amounts drawn on Abstract Contingent Bill, the concerned Drawing Officer shall submit a Non-payable Detailed Contingent Bill in **Form 46**, duly furnishing the details with supporting vouchers to the Finance Officer.

h) The Finance Officer shall not admit any bills preferred by the Drawing Officer unless the Non-payable Detailed Contingent Bills towards Abstract Contingent bills drawn previously have been submitted by the Drawing Officer or a request from him has been received within specified period seeking extension of time for rendering Non-payable Detailed Contingent Bill adducing valid reasons.

When the account is submitted as per the extension of time sought for, the vouchers should be scrutinized with reference to the dates of payments to ensure that the reasons adduced for extension of time were genuine.

During scrutiny, if it is found that the unspent amount was kept in the Bank itself without remitting the same immediately after the event was over or the unspent amount was drawn in cash and kept with the officer concerned, the observations may be reported to the Vice-Chancellor for taking appropriate action.

i) If a Drawing Officer fails to submit the Non-payable Detailed Contingent Bill **within three months** of the drawal of the advance on Abstract Contingent Bills, it shall be deemed that the Drawing Officer has not utilized the amount drawn and the Finance Officer shall report the matter to the Vice-Chancellor and proceed to recover the advance from any type of bill preferred by the concerned Drawing Officer or from his salary as may be decided by the Vice-Chancellor.

(7) Expenditure relating to Examinations

a) Expenditure pertaining to examinations, generally fall under the following categories:

i. Paper setting and remuneration to paper setters.

ii. Printing of answer scripts

iii. Printing of question papers and confidential work.

iv. Remuneration to examiners for evaluation work.

v. Remuneration to examiners for practical examination.

vi. Remuneration to Scrutinisers

vii. Remuneration to the Supervisory staff and Contingent staff

viii. Traveling Allowances of Examiners, Scrutinisers, Supervisory Staff, etc.

xi. Expenditure incidental to the conduct of Examinations

b) The remuneration and other charges in connection with the conduct of examinations shall be regulated as per rates approved by the Executive Council from time to time.

c) The Claims of Allowances of examiners and others shall be claimed in the TA bill Form and the Controller of Examinations shall countersign such bills and send them to the Finance Officer for payment. The TA claims of the Examiners shall be regulated as prescribed by the Executive Council.

d) The Remuneration bills of examiners shall be claimed for paper setting, evaluation, practical examination and countersigned by Controller of Examinations and sent to the Finance Officer for arranging payment.

e) Officers-in-Charge of the examination centres may have to incur some petty contingent expenses and other charges. Therefore, advances to the Officer-in-charge of examination centres may be sanctioned by the Controller of Examinations to meet the expenditure in connection with the conduct of examinations.

f) The Officers-in-Charge of the examination centres shall prefer the bill for such advance and send it to the Finance Officer, enclosing a copy of the sanction order, through the Controller of Examinations.

g) The Finance Officer shall arrange for payment noting such payments in the **Register of Examination advances** in **Form 47** and shall watch for its adjustment.

h) The Controller of Examinations shall also maintain an advance register to watch all types of advances sanctioned by him to various officers in connection with the conduct of examinations. He shall countersign all adjustment bills received from the concerned officers and forward them to the Finance Officer.

i) In the case of remuneration claims of the Examiners, the officer-in-charge of such examination centres shall prepare a bill of remuneration due to himself and other staff in **Form 48** and submit the supporting individual bills to the Controller of Examinations. Similarly, the expenditure incurred on contingencies such as stationery etc, shall be prepared in **Form 49** and sent to the Controller of Examinations. The unspent advances, if any, shall be returned to the University by demand draft drawn in favour of the Finance Officer of the University. The Controller of Examinations shall scrutinise the bills to ensure that the bills conform to the norms laid down by the Executive Council and countersign the bills for adjustment of the advances drawn by the concerned. The countersigned bills and the Demand Drafts received if any, towards unspent balance shall be sent to the Finance Officer for the adjustment of the advances.

j) It shall be the responsibility of the Controller of Examinations to ensure that all advances sanctioned by him are adjusted without any delay, after completion of examinations. Where advances are not adjusted within a specified period after the completion of examinations, he shall address the Head of the Institution concerned for taking appropriate action against the defaulting officer and keep the Finance Officer informed of the action initiated.

k) In case the Officer-in-Charge concerned fails to render accounts in spite of steps initiated by the University through the Head of the Institution where the Officer-in-Charge is employed, before the commencement of the next examination, the Head of the Institution concerned shall issue an order for recovery of the advance amount from the Officer-in-Charge and send it in the form of a DD to the Controller of Examinations. The Head of the Institution shall also ensure that

the Officer-in-Charge is not assigned any responsible duty in future examinations.

l) The Finance Officer shall bring to the notice of the Controller of Examinations and the Vice-Chancellor the details of advance sanctioned in connection with examinations by the Controller of Examinations, advances remaining unadjusted as at the end of each quarter, for follow up action by the Controller of Examinations.

(8) Setting and Printing of question papers

a) Setting of question papers and printing of question papers shall be treated as SECRET and dealt with CONFIDENTIALLY by the Controller of Examinations.

b) The Controller of Examinations shall draw, if necessary, funds required for setting and printing of question papers as advance with the sanction of the Vice-Chancellor on an Abstract Contingent bill, signed by him, before the commencement of examination work.

c) He shall maintain proper accounts for the expenditure incurred out of the advance and shall submit these accounts to the Vice-Chancellor for approval, after completion of each session of examination. He shall deposit the unspent amount of advance into the designated Bank account of the University and obtain receipt / challan from the Bank.

d) He shall furnish a certificate to the Finance Officer in the following form duly countersigned by the Vice-Chancellor, along with the remittance receipt / challan as supporting document for the refund of unspent balance.

Certificate

Certified that the amount of advance drawn for confidential work relating to setting of question papers and for printing of question papers has been spent to the extent mentioned below and unspent balance amount remitted to University account.

(i) Amount drawn in cheque No……. dated… Rs. ……..
(ii) Amount spent during the period…… Rs. ……..
(iii) Unspent amount deposited to University account No……
As per Receipt / challan dated……. Rs. ……(Rupees in words……only)

Certified that the supporting vouchers for amount shown as spent have been retained by me and kept in safe custody.

Controller of Examinations

e) The Vice-Chancellor, before countersigning the document, shall verify and satisfy himself that proper accounts for the expenditure have been maintained and are supported by vouchers.

f) The Finance Officer shall note the fact of receipt of this certificate from the Controller of Examinations and shall adjust the expenditure against the advance. No Non-payable Detailed Contingent bill, other than the above certificate, is required in these cases.

(9) Postal expenses

a) The amount required for purchase of postal stamps shall be drawn on Detailed Contingent bill form, enclosing a copy of the order sanctioning specified amount, issued by a competent authority.

b) Normally, value of stamps required for one or two months based on monthly average shall be drawn, on the recommendation of the Head of the Clearance / Tappal Section.

c) The Clearance / Tappal Section shall maintain a stamp account in **Form 50**. The daily total value of stamps utilized shall be accounted here based on the despatch register maintained.

d) The Head of the Clearance / Tappal Section shall be responsible for ensuring the maintenance of this register and for the safe custody of stamps.

e) Where Franking machines are provided, the Head of the Clearance Section shall maintain a register and account therein the details such as date of receipt of cheques from Finance Officer, date of payment to the Post office and the amount of postage stamps refilled. At any time, the balance shown in the stamp account register should tally with the balance in the franking machine. The discount/ incentive given by the postal authority shall be credited to University Fund at the first opportunity by passing an official receipt and transmitting the same to the postal authority.

f) Letters and parcels received shall be accepted by the Clearance section and the value payable paid out of Permanent advance given to the office. If the amount is not available, the same may be drawn on Detailed Contingent bill.

g) Wherever the letters/parcels are sent through courier service / Speed / Registered post by any Department / Unit, they shall maintain a separate account of the letters / parcels sent and arrange for payment on the basis of the bills raised by the concerned courier agency.

(10) Advertisement Charges

a) All advertisements required to be published in newspapers, journals, etc., shall be released only with the previous approval of the competent authority.

b) The charges shall be preferred in Detailed Contingent bill enclosing a copy of the sanction order, bill of the publisher and a copy of the matter published.

c) The charges shall be booked under relevant budget head of account, as applicable to the Department concerned.

d) All advertisements released by the Departments shall be entered in a Register of Advertisements duly recording the details of advertisements released, purpose, name of the newspaper / magazine / journal, the space consumed, rate and the amount paid with cheque number and date.

(11) Books, Publications and Journals

a) Books which are required to be purchased fall under the following three heads:

i. Ordinary books of reference required by all offices,

ii. Books of reference relating to the special work of a particular Department,

iii. Books for Departmental and University Libraries.

b) The Registrar shall decide based on information from the concerned Department and circulate to all Departments of the University as to which books of reference are required for his and other offices of the University. He may specify the number of books to be purchased. The officers authorized to purchase such books under the delegation of powers, subject to such limitations specified therein, shall purchase these books. The cost of these books shall be treated as an ordinary item of contingencies and shall be paid by the Finance Officer, if the bills are countersigned by the designated countersigning authority.

c) In the case of category (ii) and (iii), the power to purchase them for each of the Departments is delegated to the Heads Of the Departments, subject to the limits specified in the delegation of powers and availability of sufficient budget allotment under relevant head of account. The officer authorized to purchase books of category (ii) shall satisfy himself that the books are absolutely required for the discharge of the duties. This condition shall not apply to the books for libraries.

d) The Departments may purchase any publications of the Departments of Government or of other states found necessary for the Department, if such publications are kept for sale and not available under any arrangement with the Government

e) The books purchased shall be accounted for in the Accession Register in **Form 51** by the officer / Library.

f) The University shall prescribe from time to time the details of periodicals (newspapers and magazines, etc,) and Journals, the Departments / Offices of the University shall subscribe. Special sanction for subscription to other periodicals and journals shall be obtained from the Vice-Chancellor, wherever they are found necessary in the interest of the Department or students.

(12) Stationery

a) The stationery articles required for the offices of the University shall be purchased and stocked in the Central Stores of the University, under the control and supervision of the Registrar.

b) The stationery articles required for each of the Departments and offices shall be issued from the Central Stores on the Indents in **Form 52** and according to any scale or norms and at such frequency, prescribed by the Registrar.

c) The annual requirement of the stationery articles shall be assessed based on the annual indents to be submitted by the Departments / Offices of the University to the Registrar, before 15th of January every year.

d) It shall be ensured that the management of stores is handled by a responsible officer assisted by Storekeeper(s).

e) The articles purchased shall be accounted in a Stock and Issue Register in the form prescribed under Purchase Rules and issued to the indenting offices as per the scale or norms or within the annual requirement indented by the office.

f) A Stock and Issue Registrar shall also be maintained by all the offices of the University, drawing articles from Central Stores.

g) No cash purchase of stationery and other articles locally is permissible in respect of articles stocked in Central Stores without previous approval of the competent authority and also such purchases should not exceed the financial limits prescribed under delegation of powers.

(13) Hospitality expenses

a) Tea and refreshments may be served at inter-Departmental, inter-University and other meetings as may be prescribed by the University. Even in the cases of visitors from other Universities, Officers of State and Central Government, University Grants Commission and other organizations, to the Departments of the University, the Heads of Departments may provide tea and refreshments not exceeding limits prescribed under the delegation of powers.

b) The visitors from other Universities, other States and Countries visiting the University at the invitation of the University or on official visits approved by the University or the State / Central Government may be treated as University Guests and provided such hospitality as may be decided by the Vice-Chancellor, at the expense of the University.

(14) Telephone charges

a) Sanction of telephone connections requires the approval of the Vice-Chancellor.

b) The telephone charges shall be met out of University funds in respect of all telephones provided to the offices and residences of officers declared to be eligible for residential telephones as per the limits prescribed by the Vice-Chancellor.

c) In the case of an officer eligible for residential telephone from the University but opts in writing to use his own residential telephone, telephone charges for his residential phone may be paid as per the limits prescribed by the Vice-Chancellor.

d) The University shall prescribe by an order, the limit upto which the telephone charges in respect of telephones provided to offices and residences of the officers shall be paid by the University.

e) The University may provide mobile phones to specified officials with the sanction of the Vice-Chancellor and prescribe the limits therefor.

f) The concerned offices / officers shall maintain a Register of Telephone charges in **Form 53** and record therein the details of telephone charges paid.

(15) Motor Vehicles

A) General

a) Purchase of Motor Vehicles requires sanction of the Executive Council.

b) The claims towards cost of vehicles shall be made in the Detailed Contingent bills, enclosing the sanction order, bill of supplier with necessary certificates prescribed. The expenditure on purchase of motor vehicles shall be treated as Capital Expenditure. The necessary entry of the purchase may be made in the Stock Register of equipment.

c) The cost of maintenance and running of the vehicles shall fall under contingent expenditure classified as revenue expenditure.

d) The Motor Vehicles of the University shall be under the custody of Transport Officer of the University or such other officer / official made responsible in this behalf by the Registrar.

e) Such officer shall be responsible to regulate the movement of the vehicles only for bona fide University work and keep them in good running condition.

f) He shall also ensure that the motor vehicle insurance of all University vehicles is renewed and kept current at all times. He shall maintain a Motor Vehicles Insurance register in **Form 54**.

g) Each vehicle shall be provided with a Logbook in **Form 55**. The logbooks shall be in the custody of the Drivers of the vehicles. He shall ensure that entries are made under relevant columns of the logbooks and that after each journey, the officer using the vehicle attests the entries pertaining to the purpose of journey, places visited, distance covered, etc., immediately after completion of each journey. The officer-in-charge of the transport section shall ensure that the entries are made in the logbooks properly and daily.

h) In respect of vehicles assigned to the Vice-Chancellor, Registrar, Finance Officer and other officers, the personal assistants to these officers shall verify the entries in the logbook and get them attested by the concerned officers.

i) In addition to the logbook, the transport section shall maintain a Vehicle History Sheet for each of the vehicle, wherein the following details shall be recorded:

i. Date of purchase,
ii. Type of vehicle,
iii. Registration numbers,
iv. Engine number and chassis number,
v. Cost of the vehicle,
vi. Vehicle tax and insurance premium paid at the time of purchase,
vii. Insurance Policy No. and date of expiry of policy,
viii. Cost of repairs and replacements with dates,
ix. In the case of transport and Public Service Vehicles, the date on which Fitness of the vehicles has to be got checked and Fitness Certificate to be obtained,
x. Details of periodical payment of Motor Vehicle Tax,
xi Accidents met, if any.

j) These history sheets shall be reviewed by the Controlling Officer, annually to see that vehicle insurance and registration of the vehicle is being renewed as and when they fall due and fitness certificates are being obtained promptly from the Regional Transport Officer concerned in respect of transport and public service vehicles.

k) A vehicle movement register shall be maintained in respect of pool cars and jeeps and other vehicles spared to officers and others as per the orders of the competent authority. The use of vehicles shall be governed by rules or guidelines issued by the University.

l) Proper arrangements shall be made by the Controlling Officer to ensure that Petrol, lubricating oil, etc., are drawn by the drivers from approved sources only, on the indents of the officers, countersigned by an authorized officer.

m) The Officer-in-Charge of the Transport Section shall see that an account of the indents approved for drawal of fuel and bills received for payment from the suppliers of fuel is maintained. Besides, a register of vehicles sent for repairs shall also be maintained.

n) When any vehicle is kept out of road due to repair or for other reason, the services of the driver shall be utilized properly in the office or at other places.

o) On all the bills for purchase of petrol / diesel, a certificate to the effect that the vehicle has given not less than the standard rate of consumption certified previously, shall be recorded.

p) In the sanction orders issued by the competent authority for replacement of tyres and tubes or for retreading of tyres or for major or minor repairs of the vehicles, it shall be certified that

the vehicle has covered not less than the distance prescribed for such replacement or repairs.

B) Operation of transport services

a) Where University possesses a fleet of buses and operates them for transporting the students and staff by collecting charges, the transport section shall maintain the following registers to keep watch over the daily schedules of vehicles, operating cost, and connected information:

i. A list of motor vehicles (buses) used for transport operations and their scheduled routes.

ii. Daily schedule of vehicles deployment indicating the names of the Drivers and Cleaners, assigned for each vehicle.

iii. Trip sheets to be maintained by the drivers.

iv. Day book of collection of fares if prescribed.

v. Register of operating expenses.

vi. Register of indents signed for issue of fuel to the vehicles.

vii. Register of vehicles sent for minor and major overhauls.

viii. Stock account of spare parts, oil and lubricants, spare tyres and tubes, if any, permitted to be kept in ready stock.

ix. Stock account of spare parts and other articles.

x. The Transport Section shall submit such returns as may be prescribed by the Registrar and the Finance Officer.

b) The Transport Section shall submit a report of operation of vehicles for transportation of staff and students in **Form 56** to the Registrar. Each day's report shall be submitted on the next day, without fail.

c) If the University has any arrangement with the public transport undertakings like APSRTC, etc., or any other Transport Operators for providing vehicles to the University for its daily transport operations on contract basis or for operating buses on the scheduled routes proposed by the University, the Transport Section shall be responsible to ensure that such Transport Operators comply with the terms and conditions of contract and submit such reports, as may be prescribed by the Registrar / Finance Officer.

C) Replacement of tyres and tubes and retreading of tyres.

a) Retreading of tyres may be resorted to wherever it is more economical than their ordinary replacement.

b) Expenditure on replacement / retreading of tyres and tubes shall be sanctioned by the Vice-Chancellor, as per rules framed by the University with regard to the types of vehicles, distances to be covered for replacement / retreading / re-retreading, etc., in consultation with the Transport Department of the State Government. Appropriate relaxation limits may also be prescribed for specific cases.

D) Expenditure on Major and Minor overhauls

a) Expenditure on Major and Minor overhauls / repairs may be sanctioned by the Vice-Chancellor or the Registrar, as per delegation of financial powers, if the vehicles have covered the prescribed distance. The type of the vehicle, the distance prescribed for major overhauls and minor overhauls, and condemnation criteria for vehicles may be prescribed as per Government norms by a Committee with the participation of a senior Transport Department officer. Relaxation limits may also be prescribed for adoption in specific cases.

b) The items of repairs, which fall under major overhauls, minor overhauls, petty repairs may also be got defined by the aforesaid Committee.

E) Certification of standard rate of consumption of petrol / diesel for the vehicle

a) After purchase or overhaul of a vehicle, after an initial run of over 1000 kms, the Officer-in-charge of the Transport Section or such other officer entrusted with this duty, shall examine the vehicle and ascertain the mileage given by the vehicle per litre of petrol / diesel and record a certificate to that effect in the logbook of the vehicle under his attestation. This shall be treated as standard rate of consumption of that vehicle. The reviewing officer of the logbooks of the vehicles shall see whether the vehicles' performance is satisfactory with reference to such standard rate of consumption certified. If, any excess consumption beyond 10% of the standard rate of consumption is noticed, it shall be reported to the Registrar for taking appropriate action.

b) The certified rate of consumption shall be reviewed by the concerned officer once in a year or earlier if the condition of the vehicle warrants it or if the Controlling Officer deems it

necessary to examine and re-fix the standard rate of consumption of any vehicle.

c) If the performance of any vehicle is not satisfactory despite petty repairs or minor overhauls, then only major overhauling of the vehicle should be resorted to. A vehicle shall not be considered for condemnation unless it has undergone two major and three minor overhauls and if it gives prescribed kilometers after its last overhaul.

d) The Universities, which have a Mechanical Engineering Department in the Engineering College under their administrative control, may consider the utilization of expertise available in that department for the maintenance of the University vehicle.

e) The University may recognize reputed dealers from which tyres, tubes and other automobile spare parts may be purchased and reputed and reliable automobile garages from which the vehicles may be got repaired.

F) Hiring of vehicles for the use of University

a) The University shall prescribe norms/ guidelines specifying the circumstances under which vehicles may be hired from Travel Agents, authority or authorities competent to order hiring of vehicles, short listing of Travel Agents, determination of hire charges, procedure of acceptance/ countersignature of bills towards hire charges, etc.

b) The Transport Section shall be ultimately responsible to maintain the list of approved Travel Agents from whom vehicles may be hired and the approved rates for category of vehicles that may be hired.

c) The Transport Section is also responsible to ensure that proper record of vehicles hired is kept in **Form 57** and a report of vehicles hired and the charges paid / to be paid during the month is sent to the Finance Officer, by 15th of the following month.

(16) Supply of Uniforms to certain categories of employees

a) Certain categories of University employees may be supplied with uniforms out of University funds. For e.g., last grade employees, Drivers, etc.

b) The Executive Council shall prescribe:

i. the categories of employees eligible for uniforms,

ii. composition of uniform for each category, how many sets and supplied at what intervals,
iii. procedure for purchase and supply of uniforms.

c) No Uniforms shall be supplied to the temporary employees and persons employed on daily wages or monthly rates.

d) Employees supplied with uniforms shall wear them during office hours, compulsorily.

e) The Registrar shall prepare a list of employees to whom uniforms are to be supplied during the year and ensure that sufficient budget provision is made in the annual financial estimates of that year.

f) Sanction order shall specify the names of the employees and their entitlements.

g) A copy of the sanction order shall be enclosed to the bill preferred for the charges payable.

(17) Expenditure on Seminars, Conferences, workshops, convocation, ceremonial functions etc.

a) The University may prescribe financial limits for the expenditure for the occasions depending on the level of the participants like, Departmental level / University level / Inter-University level / State level / National level / International level.

b) The Departments responsible for arranging seminars, conferences, workshops, convocation, ceremonial functions shall, generally prepare an annual plan for the ensuing year and estimate the approximate expenditure involved, based on the financial limits prescribed and intimate to the Finance Officer for providing budget provision to meet this expenditure. However, this shall not include activities required to be conducted in respect of any aided projects or schemes funded by external agencies.

c) The amount required for each of these activities shall be got sanctioned from the Vice-Chancellor by the Head of the Department / Head of the Unit, duly furnishing details of approximate expenditure and shall draw on an Abstract Contingent bill enclosing the sanction order for the goods and services which could not be obtained without payment of advance or which require immediate payment.

d) The Drawing Officer shall settle the advance through a non-payable detailed contingent bill, for the amount drawn to the

Finance Officer, immediately after the conclusion of the activity.

(18) Legal expenses

a) The legal matters connected with the University are required to be dealt by the Registrar, as all suits and other legal proceeding by or against the University shall be processed and attended to by him.

b) The University may have a Legal Section under the Registrar to attend to all legal matters and also a panel of Legal Advisers to assist the University.

c) The University may prescribe the Retainer fee and legal charges payable to the Legal Advisers with the approval of the Executive Council.

d) In addition to the charges payable to the Legal Advisers, other legal expenses towards the requisite stamp duty shall be met out of the University funds.

e) Whenever any advances are required to be paid to the Legal Adviser towards payment of stamp charges or other incidental charges, the amount shall be drawn on Abstract Contingent bills by the Registrar and paid to the Legal Adviser after obtaining a temporary receipt, subject to rendering of accounts for the same later. The Registrar shall watch and obtain accounts for such advances paid and render Non-payable Detailed Contingent bills to the Finance Officer.

f) The Registrar shall maintain a Register of Suits in **Form 58** and shall review this register periodically and ensure that prompt action is taken by the Legal Advisers to get a favourable decision at the earliest.

(19) Expenditure on Stores

a) The term "Stores" indicates all articles and materials required for the use of the University offices purchased or otherwise acquired for various purposes which are budgeted and classified under the head of expenditure "Contingencies" and includes Furniture, Fixtures, Office equipments, Scientific equipments, Plants and Machinery, Office and Laboratory consumables, books, etc., but excludes the expenditure on "Works" and stores for "Works".

b) The detailed procedure for purchase of stores, sanctions, accounting of stores purchased, annual stock verification, etc., is laid down in **Chapter IX captioned as Purchase Rules.**

(20) Expenditure on Works

a) The term “Works Expenditure” indicates expenditure connected with construction, repair and maintenance works. The works are primarily classified into two classes, namely, “Original Works” and “Repairs and Maintenance Works”.

b) **Chapter VIII** of these rules deals exclusively with classification of Works, procedure for preparation of works estimates, sanctions to estimates, tendering for works, execution of works, accounts records to be maintained, etc. These shall be strictly followed by the University Engineer and other concerned officers.

(c) The University Engineer shall be responsible for complying with the requirements relating to technical aspects of the work, maintenance of initial records of works and basic accounts records, ensure execution of works of the University as per rules and in time.

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CHAPTER – VII

7. Preparation of Annual Financial Estimates of the Universities (Budget)

The Budget is a planning exercise relating to the financial administration of a University. It is a tool that documents and communicates the quantitative aspects of the financial functioning of a University in a specified period of time, usually a given financial year. In other words, it is a Statement of the Estimated Receipts and Expenditure prepared in advance of the ensuing Financial Year. It provides an approach to the expenditure and the various financial operations of the University in such a way that it not only gives a glimpse into the financial operations of a University, but would also lead to effecting economy in the utilization of available resources. A well prepared and envisioned budget reflects efficient financial management of a University.

7.1 Financial Estimates:

(1) Section 21 of the A.P. Universities Act 1991 stipulates that the Executive Council shall prepare the financial estimates for the ensuing financial year and place the same before the Academic Senate.

(2) The University shall see that the available resources are judiciously deployed for achieving the objectives of the Act.

(3) All liabilities payable during the budget year shall be provided for, as it is no economy to omit or postpone inevitable payments.

(4) Mere provision of funds under any budget head of account does not give a right to any Drawing Officer to incur expenditure unless availability of funds and sanction for the expenditure are ensured.

(5) All items of receipts and expenditure shall be provided under relevant budget heads of account classified under Revenue and Capital budget, as given in the Form of Budget. Additions or deletions of any of the items of budget require specific approval of the Executive Council.

(6) The budget estimated under detailed heads shall be in Lakhs with two decimal places and rounding off the amount to the nearest thousand.

(7) All the budgeted provisions shall lapse at the end of the financial year and shall not be available for utilisation in the next financial year.

7.2 Structure of Budget and its Classification:

7.2.1 Fund-Based Budgeting:

(1) The University Budget shall be on the lines of Fund Based Accounting System duly classified under the three Fund Types mentioned under Rule 3.1 of Chapter III of these rules.

(2) The financial transactions of the University shall be grouped under Three Funds as indicated below:

(i) General fund - operating fund of the university to account for all financial transactions not belonging to other types of fund. Fees collected from the students at the time of admission to various courses of study conducted by the university and its affiliated colleges, affiliation fees, examinations fees and other fees related to, and all other income are credited to the fund. The grant given by the State Government towards maintenance such as salaries, pensions and other contingent expenditure is also credited to this fund. The transactions relating to Self-supporting courses (including Distance Education) are also a part of this fund, to be exhibited separately for the purpose of budgeting and accounting.

(ii) Development fund – funds received for specific purposes with reference to the development of the university.

(iii) Earmarked funds – funds earmarked for specific purposes such as Endowment fund, Pension fund, General provident fund, Employees welfare fund, Corpus fund, any other funds specified by the Executive Council of the University.

7.2.2 Budget Classification

(1) The financial transactions of the University shall be classified under Major Head, Minor Head, Sub-Head, and Detailed Head under each Fund.

(2) The principles for the above levels of classifications are as given below:

Sl. No	Heads	Receipts	Expenditure
1	Major Head	Indicates the kind of receipts i.e., Revenue Receipts or Capital Receipts.	Indicates the kind of Expenditure i.e., Revenue Expenditure or Capital Expenditure.
2	Minor Head	This shall indicate the nature of receipts i.e., Grants, Fees, Service Charges, Income from properties, etc., under a Major Head	This shall indicate the nature of service or cost under a Major Head i.e., Management Expenses, Education related expenses, Welfare related Expenses, etc.
3	Sub-Head	This shall indicate the source of receipt under a Minor Head.	This shall indicate the nature of expenditure under a Minor Head.
4	Detailed Head	This shall indicate the different sources or groups under a particular	This level shall indicate the specific type of expenditure coming under the sub-head.

		source of receipts falling under the Sub-Head.	
5	College / Department concerned.	Indicates the College / Department collecting the specific item of receipt.	Indicates the College / Department incurring expenditure under specific item of expenditure.

(3) An illustrative Budget classification based on the above principles of classification is given in Schedule-I of these rules. The Finance Officers of the Universities may follow the Budget classification as above and also make necessary modifications to suit their requirements.

(4) A model Budget format is given in Schedule-II of these rules.

(5) A Schedule of posts shall accompany the Budget proposals in the format given in Schedule-III.

7.2.3 The budget estimates received from various Departments must be consolidated in the Finance Branch and two separate abstracts must be prepared as specified below:

(1) **Fund-Wise Budget Estimates:** Under each of the Fund category specified above, the aggregate budget estimate for Receipts and Expenditure must be set out duly classified into Revenue and Capital. The format for the Fund-wise summary shall be in the following Table.

Fund Type	Nature of Transaction	Opening Balance	Receipts	Total	Expenditure	Closing Balance
General Fund	Revenue					
	Capital					
Development Fund	Revenue					
	Capital					
Earmarked Funds(each)	Revenue					
	Capital					

(2) **Overall Abstract of Budget:** The overall abstract of Budget Estimate of all the funds put together shall be in the following Table.

Nature of Transaction	Opening Balance	Receipts	Total	Expenditure	Closing Balance
Revenue					
Capital					

7.2.4 **Coding Logic:** The budget code is an eleven (11) digit numeric code. The first digit represents the Major Head, the second, third digits represents minor head, fourth and fifth digits represents sub-head, sixth, seventh and eighth digits represents detailed head, ninth, tenth

and eleventh digits represents Department with which the budget estimate is associated.

Digits	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
Represents	Major Head	Minor Head		Sub Head		Detailed Head			Department		

7.2.5 The Budget Codes for the Department shall be unique for each University and be decided by the Finance Officer. The Finance Officer shall be responsible for intimating the Departments about any additions / deletions / alterations to the Department Codes.

7.3 Budget Information Data Sheet (BIDS):

(1) The Finance Officer shall prescribe format of BIDS and specify the details of financial and non-financial information required to be furnished by the Heads of the Departments and Heads of Units - Estimating Officers, for the preparation of Budget.

(2) All the Heads of the Departments and Heads of the Units shall furnish the required information in the BIDS as per the time schedule prescribed in the Budget Calendar.

7.4 Budget calendar

The calendar events for the preparation, submission and approval shall be as follows:

Month	Activity
November	Issue of circular along with BIDS forms to the Estimating Officers by the Finance Officer
January of following calendar year	Receipt of budget proposals along with BIDS from Estimating Officers, in Finance Officer's office
First week of February	Submission of draft revised estimates for the current year and the anticipated receipts and expenditure for the ensuing year (budget year)
Second week of February	Discussion with the Vice-Chancellor and finalisation of the Revised Estimates for the current year and the overall budget of the University for the budget year, by the Finance Officer
February / March	Scrutiny of the above estimates by the Finance Committee
February / March	Consideration of the estimates by the Executive Council
Before the end of the March	Submission of the estimates by the Executive Council to the Academic Senate for consideration

7.5 Responsibilities of the Finance Officer with regard to preparation of Budget

(1) The budget being an important financial document indicating the allocation of resources for various objects and monitoring the expenditure against it, the Finance officer shall take all precautions in estimating the anticipated receipts and expenditure of the University for the budget year.

(2) The Finance Officer shall discharge the following duties and functions in relation to the budget of the University. He shall:

a) be responsible for ensuring that the budget estimates of the University are properly framed keeping in view the instructions issued in this behalf and obtain the approval of the Vice-Chancellor for the presentation of the budget of the University to Finance Committee, Executive Council and the Academic Senate,

b) scrutinise the budget proposals submitted by the University Officers thoroughly and assist the Executive Council in the formulation of budget proposals of the University,

c) examine and advise on all schemes of new expenditure for which it is proposed to make a provision in the budget,

d) watch the progress of the expenditure against grants and issue such instructions as may be found necessary to University Officers. He will watch the progress of expenditure relating to the schemes besides rendering accounts for assistance received from the State or Central Government or other agencies, financing schemes / projects implemented by the University.

e) maintain a Register of Re-appropriation and record therein the details of re-appropriations sanctioned during the financial year and ensure that Revised estimates indicated in the budget are based on this information and also the Additional funds sanctioned by the Executive Council during the course of the year.

7.6 Estimates for receipts

While estimating the receipts of the University, the following items shall be taken into consideration:

(1) The estimates for the Budget year shall include Grant-in aid from State Government (Block Maintenance Grant), and other Grants sanctioned by State / Central Governments, University Grant Commission and other agencies.

(2) The estimate of receipts from students as Fees, Affiliation Fees from Affiliated colleges, etc., shall be based on the receipts computed on the

number of students, courses, combinations and the number of colleges affiliated for various courses and combinations.

(3) The estimate of receipts from Examination and other related fees shall be based on the fee structure and on the anticipated number of students appearing for various University examinations computed and intimated by the Controller of Examinations.

(4) Receipts under various heads for the budget year, calculated on the number of student's already on roll and also the anticipated number of students to be registered, by the Director of Correspondence Courses / Distance Education.

(5) Calculation of fixed revenue should be based on actual demand including arrears and probable realisation during the year. The arrears and current demand should be separately shown and reasons given if full realization cannot be expected.

(6) All receipts from the lands and buildings estimated and furnished by the Estate / Engineering Department.

(7) In respect of any Special funds anticipated for ongoing and new projects during the budget year, estimated and communicated by the Development or other Departments of study.

(8) In the case of other fluctuating items of receipts of the University collectable by the Departments, the same shall be estimated and furnished by the concerned Departments based on the average receipts of preceding three years.

(9) In the case of budget heads like Advances, Deposits, anticipated interest on investments, collections from bills payable to other agencies shall be estimated based on the outstanding dues and probable collections for the budget year.

7.7 Expenditure Estimates

(1) In preparing estimates of salaries for sanctioned establishment, the full amount of pay including increments and likely increase in allowances which are likely to be drawn by employees on duty during the year shall be provided for each establishment. Separate estimates in respect of permanent and temporary establishments shall be prepared.

(2) Estimates towards payment of wages to daily / monthly rated employees shall be prepared separately and provided under the relevant budget head of account.

(3) In respect of vacant sanctioned posts in various establishments of the University, provision computed at the minimum of the time-scale of the vacant posts plus admissible allowances shall be provided in the

budget, if the vacant posts are likely to be filled up during the budget year.

(4) Adequate provision should be made in the budget, estimating the probable expenditure on surrender leave salary payable during the year to University employees, contribution towards leave salary and pension payable to Government in respect of employees on deputation from Government Departments to University.

(5) In the case of other fixed charges such as rents, rates and taxes, actual requirement for the budget year shall be estimated and provided for.

(6) For fluctuating charges such as traveling allowances, contingent charges and other general administrative expenses, the estimates of expenditure shall be based upon an average of the past three years actuals, with such modifications as may be necessary.

(7) In the case of new schemes, acquisition of new assets, capital works proposed by the Departments of the University, the actual requirement during the budget year shall be considered, only if they had been approved / recommended by the competent authority of the University, and funds position permitting it.

(8) The request for making provision for capital works should indicate, the following particulars, for each work

Sl. No.	Name of the Work	Total amount Sanctioned	Year of commencement of work	Target date of completition	Total Expenditure incurred up to the previous year	Amount allocated in the current year's Budget	Amount required for next year	Anticipated date of completition of work
1	2	3	4	5	6	7	8	9

(9) In the case of capital works, the expenditure of which is fully or partly met out of grants from State / Central Governments / University Grant Commission or other external sources, necessary provision shall be made under relevant part of the budget under capital expenditure.

(10) Estimating authorities should explain clearly, material variation between the estimates of the current year and budget estimate of ensuing year.

7.8 Submission of Budget to the Finance Committee.

(1) The Budget Estimates shall be submitted to the Finance Committee with the approval of the Vice-Chancellor.

(2) The Finance Committee shall scrutinise the financial estimates and make its suggestions / recommendation to the Executive Council.

7.9 Submission of Budget to the Academic Senate

After considering the suggestions / recommendations of the Finance Committee, the Executive Council shall finalise the Budget estimates and submit them to the Academic Senate for consideration.

7.10 Provision of additional funds not contemplated in the approved Budget Estimates for the year:

(1) After passing of the budget by the University, it may sometimes be found necessary to provide additional funds for the following purposes, during the financial year:

a) when the original grant provided under a budget head of account is found insufficient to meet the expenditure to be incurred during the year,

b) when expenditure has to be incurred on new services / fresh charges not contemplated and provided for in the original estimates for the year

In the above circumstances, the Executive Council may consider the proposals for providing funds / additional funds, in exercise of the Powers conferred on it under section 23 of the A.P. Universities Act 1991. But, a Report of such expenditure incurred shall be made to the Academic Senate at its next meeting for approval.

(2) Any proposal for sanction of additional funds shall not be considered by the Executive Council unless it is satisfied that it is an inevitable item of the Expenditure which cannot be postponed and that additional resources are available for this purpose.

(3) When grants provided in the budget in respect of the schemes which are fully financed from the grants received from University Grant Commission, outside bodies etc., formal approval for provision of funds in the Budget need not be obtained if the scheme is administratively approved by the Executive Council and the expenditure is within the grants provided and norms prescribed by the funding agency. A suitable explanatory note may be given while incorporating such provisions in the revised estimates.

7.11 Re-appropriation

(1) If the funds provided under any Detailed Head of Account of the budget estimates are found inadequate during a budget year, and if savings under any other Detailed Head are anticipated in that year, proposal may be made to provide additional amount by transfer of fund from savings head to the head of account under which it is required. This procedure of transfer of funds from one head of account to another head of account is known as Re-appropriation.

(2) Whenever demand for additional funds are received from the Departments of the University, the Finance Officer shall carefully examine on the basis of progress of expenditure under each head of account and enquiries from the Departments, as to the likely savings under any other head of account. Based on the extent of savings available, he shall submit proposals for re-appropriation, which is in excess of the powers delegated to the Vice-Chancellor, to the Executive Council through the Finance Committee, duly furnishing a Re-appropriation Statement in **Form 59**.

(3) No re-appropriation of funds shall be considered by the Executive Council in the following cases:

a) Transfer of funds proposed from a head of account with an intention to restore the diverted funds by re-appropriation of likely savings under any other head of account, later in the year,

b) Re-appropriation of funds to meet expenditure not provided or contemplated in the sanctioned budget estimates,

c) Re-appropriation of funds provided for capital works to any other revenue expenditure head,

d) Divert earmarked funds for other purposes.

(4) The Finance Officer shall ensure that all re-appropriations sanctioned during the current year are taken into account while preparing the revised estimates for the current year.

7.12 Quarterly Review of Receipts / Expenditure

(1) Keeping a constant watch over the progress of receipts / expenditure is an important step towards financial and budgetary control. The Finance Officer shall maintain a Budget Control Register in **Form 60**. Besides, he shall prepare a Report on the Progress of Receipts /Expenditure in **Form 61** duly explaining the reasons for the variations and submit it to the Executive Council quarterly, through the Finance Committee.

(2) The Executive Council shall review the Quarterly Reports submitted by the Finance Officer and communicate its observations for further action.

7.13 Review of Overall Performance

(1) The Finance Officer shall prepare a Report on the financial Performance of the University in relation to the Budget during the year, in respect of Development Progammes and externally Aided Programmes.

(2) In order to prepare the Performance Report, the Finance Officer may seek necessary information from the Departments of University about their activity-wise and object-wise programmes and schemes prescribing suitable formats for this purpose.

(3) The Heads of the Departments of the University shall bestow their personal attention and furnish the required information in the form circulated by the Finance Officer so that the activities and achievements of the University are properly projected in the Performance Report.

(4) The information required for the preparation of Performance Report shall, generally contain:

a) the names of the programmes,

b) description of the schemes / activities under the programmes,

c) objectives, targets and achievements or likely achievements in terms of physical, financial and qualitative aspects for the previous year, if any, for the current year and for the budget year,

d) cost of the programme, scheme / activity for the budget year on manpower, material, equipment and machinery,

e) if the programmes / schemes are spread over long period, the financial requirement for each year, the source of budgetary support for each programme / scheme and the budget head of account under which it is proposed to be met shall be indicated by the Departments concerned.

(5) The Finance Officer shall place the draft Performance Report for the year, before the Vice-Chancellor, who, after detailed discussion with the Heads of concerned Departments, shall finalize the Performance Report, and place it before the Executive Council through the Finance Committee for consideration.

CHAPTER – VIII

8. Execution of University Works.

8.1 Classification of Works

(1) The operations of the Engineering Department of the University are divided primarily into two classes:

"Original Works" and "Repairs / Maintenance". The expenditure under each class should be accounted for separately.

(2) The term "Original Works" indicates new constructions whether of entirely new works or of additions and alterations to existing works and also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.

(3) The term "Repairs / Maintenance" indicates primarily operations undertaken to maintain in proper condition, buildings and works in ordinary use. The term "Repairs / Maintenance" includes upkeep and maintenance of buildings, equipments or other assets so as to keep them in proper working order. It also includes minor additions or alterations which do not materially increase the value of the asset.

(4) When a portion of an existing structure or work is to be replaced or remodeled and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodeling may be classified as "Original Work". In all other cases the whole cost of the new work should be charged to repairs.

8.2 Ordinary Repairs and Special Repairs:

(1) Ordinary Repairs are generally divided into three kinds:

a) Periodical repairs which are carried out as a matter of routine or rotation and usually involve the same quantity from time to time, such as painting or white washing of a building, etc.

b) Repairs which are not carried out as a matter of regularity but which is convenient to carry out, as far as may be necessary, at the time of periodical repairs,

c) Occasional or petty repairs which may have to be carried out between the times of periodical repairs.

(2) Special Repairs are those which are not periodical or frequent such as renewal of floors and re-roofing of a building, replacement of beams etc.

(3) The University Engineer shall prepare an action plan for ongoing works / new works / repairs and maintenance to be carried out during

the next financial year and recommend to the Finance Officer to make necessary budget provision in the Annual Financial Estimates.

8.3 Administrative Approval and Technical Sanction

(1) Administrative Approval denotes formal acceptance and in effect an order of the competent authority to the University Engineer to execute certain work at an approved sum based on rough estimate with preliminary plans prepared by him or authorized person.

(2) For every work proposed to be carried out, except petty works and repairs the cost of which is not likely to exceed Rs.5,000/ - (Rupees Five thousand only) or as may be prescribed by competent authority, a proper detailed estimate must be prepared for the sanction of the competent authority. This sanction by the competent authority is known as Technical Sanction to the estimate. Such sanctions can only be accorded by an Engineering subordinate of the University to whom powers have been delegated by the University or an Engineer of Public Works Department of Government, to whom the work has been entrusted by the University. The Technical Sanction shall not ordinarily exceed the Administrative Approval. However, under special circumstances it may be higher than the Administrative Approval but shall not exceed 10% of the Administrative Approval.

(3) Any proposal for according Administrative Approval to a work shall be accompanied by a preliminary report as to the necessity of the work, approximate estimate for the work, the source and the budget head of account under which it can be met, drawings relating to the works and other information relevant to the work.

(4) Splitting of the estimate to avoid sanction of higher authority shall be strictly avoided.

(5) The Administrative Approval or a Technical Sanction for original work, unless the same has been commenced, shall cease to operate after expiry of five years from the date of approval or sanction.

8.4 Authorities competent to accord Administrative approval / Technical sanction / Approval of tenders

The Executive Council may lay down rules specifying the financial limits upto which the University Authorities / Officers can exercise the powers of the sanction with regard to Administrative approval / Technical sanction / Approval of tenders

8.5 Preparation of Estimates

The University shall constitute a **Works and Buildings Committee** with the following members to examine the proposals relating to infrastructural developmental works of the university.

(i)	Vice-Chancellor	…Chairman
(ii)	Rector	…Member
(iii)	Consulting Engineer / Technical advisor	…Member
(iv)	Superintending Engineer (R&B) of the Circle concerned pertaining to the location of the University	…Member
(v)	Registrar	…Member
(vi)	Finance Officer	…Member
(vii)	University Engineer	…Convener

The Committee shall be entrusted with the following functions:

(i) to examine and recommend for sanction of technical estimates in excess of the powers delegated to the University Engineer.

(ii) to examine and make suitable recommendations with regard to (a) the tenders containing special conditions, (b) the tenders in excess of the powers delegated to the Vice-Chancellor.

(iii) to examine the changes in design or major alterations found to be necessary during the execution of work and make suitable recommendations thereon.

(iv) to scrutinize the factors necessitating the revision of estimate and make suitable recommendations.

(v) to examine and suggest with regard to appointment of architectural consultants, claims of the contractors, arbitrations, etc.,

(1) While preparing the estimates, current standard schedule of rates of the circle of Public Works Department in which the University is located, shall be adopted.

(2) Detailed plans and estimates for original works shall be prepared only after the administrative sanction to the work is accorded and the designs and drawings are finalized. The Resolution number of the Executive Council or orders of other authority competent to accord approval shall always be quoted in the estimate.

(3) The Estimate shall be prepared generally in the forms used in the Public Works Department of Government. The University Engineer

may, however, modify the formats, to suit the requirements of the University.

(4) The estimate shall provide for the complete work (which shall include electrical, sanitary, water supply, special fixtures and fittings if any) and not piece-meal work. The cost of the work shall generally be calculated at the rates given in the standard schedule of rates of the relevant year. In respect of rates provided for items of work not contemplated in the Standard Scheduled of Rates or for any reason Standard Schedule Rates are not considered adequate and higher rates are necessary, a detailed data sheet showing the reasons for higher rates shall be appended to the estimate and placed before the Works & Buildings Committee for its concurrence. Wherever extra items or deviations from the approved estimate are proposed, these shall be got technically sanctioned by the authority which accorded Technical Sanction for the original estimate of the concerned work.

(5) Where sanction to a work has been accorded by a competent authority, additions or alterations likely to result in excess shall be permitted only to the extent of the powers delegated to the competent authority. Where important structural alterations are contemplated, orders of the original sanctioning authority shall be obtained even though they do not involve excess outlay.

(6) A lumpsum provision shall be made in abstract estimates to meet the expenditure to be incurred by the Contractor on engaging Technical Personnel based on number of persons indicated in the tender document and permissible wages as per SSRs.

(7) In respect of major works, provision towards unforeseen items at 2% and 1% towards quality control check shall be made in the estimates.

(8) A lumpsum provision shall be made in the abstract estimates towards insurance for the work, covering the agreement period and the defect liability period, duly ascertaining the amount of premium payable to the insurance company.

(9) The seigniorage charges at the rates prescribed by the Mines and Geology Department of the State Government from time to time and leads of various building materials from the approved quarries shall be taken into consideration in working out the rate for each individual item of the work in the detailed estimates.

(10) Provision for Value Added Tax (VAT) at the rate prescribed by the Government from time to time, shall be made in the abstract estimates.

(11) The Annual Repairs estimates for different categories of buildings shall be based on plinth area at the rates per annum as shown below:

(i) Normal residential and office buildings - Rs.1.60 per sft.

(ii) Educational institutions and hostel buildings - Rs.2.20 per sft.
(ii) Hospital and Medical buildings - Rs.3.00 per sft.
(adopted from AP Public Works Department Code and as revised from time to time)

The repair estimate shall lapse on the last day of the same financial year. Estimate for special repairs remains current till the completion of the repairs in the same manner as estimates for original works. The University Engineer shall keep in his office, Standard Measurement Books showing the detailed measurements of each building which is usually taken up for Annual Repairs.

(12) In respect of development of a work which is held to be necessary while it is in progress but is not fairly contingent on the proper execution of the work as first sanctioned, a **supplementary estimate** should be submitted to the competent authority for sanction together with a full report as to the circumstances which make it necessary.

The University Engineer who submits a supplementary estimate for sanction should see:

(i) that it is numbered consecutively with reference to the supplementary estimates, if any, already submitted in respect of the same work and

(ii) that the proposal for sanction shows the amount of the original estimate, the amount of the previous supplementary estimates already sanctioned or pending sanction, and the total cost of the work, including the amount of the supplementary estimate now submitted.

(13) When the original estimate is likely to be exceeded for any reason by more than 10% or when a change of design or plan is necessary, or on account of execution of any item in excess of the estimated quantity, a Revised Estimate shall be prepared as soon as the necessity arises and before the completion of the work. The revised estimate shall be got sanctioned by the authority competent to sanction work for the revised cost of the works, if it is beyond the powers of the authority which sanctioned the original estimate.

(14) Any minor deviations within the sanctioned estimate which do not necessitate the preparation of revised estimate may be carried out with the sanction of the Registrar or Vice-Chancellor in accordance with the powers delegated in this behalf. Such deviations shall, however, be shown in the form of revised workslip to be kept on record along with the sanctioned estimate.

(15) The sanction to an estimate for a work shall be strictly limited to the precise object for which the estimate was intended to provide. Any anticipated or actual savings on an approved estimate shall not be used

to carry out additional work other than incidental work arising out of the main work, not contemplated in the original plan and estimate for the work. The incidental work may be carried out within the total sanctioned estimate with the approval of the Registrar or Vice-chancellor or the Executive Council in accordance with the powers delegated for the purpose.

(16) When a work is likely to be spread over more than one financial year, the budget allocation for that work shall be limited to the value of work that is likely to be executed during the financial year concerned and care taken to provide balance of fund in the budget of subsequent year.

(17) The total of the works grounded in any year including the works given through tender or nomination basis shall not exceed the total budget allocation to the University Engineer for that year.

(18) When a work is abandoned after partial execution due to unavoidable circumstances and is proposed to be taken up again, a fresh estimate shall be prepared for the balance work to be executed, before the work is restarted.

8.6 Method of Execution of Works

(1) Work should be executed only upto the limit granted by administrative sanction. No excess work should be undertaken without the sanction of a Competent Authority.

(2) Works shall be executed either departmentally or through contract. In respect of works proposed for execution departmentally, the labour required for the work cannot be employed directly but shall be engaged only through an agency.

(3) No work shall be commenced without proper authority. An order to prepare an estimate is no authority for execution and no work shall be commenced or expenditure in connection with it incurred, until funds are provided.

(4) With regard to the execution of works, verbal orders shall not be given by any authority, but where due to urgency or inevitable circumstances such orders are given, they shall be confirmed in writing after obtaining the sanction of the competent authority.

(5) The University Engineer or his subordinate who starts any such work without a written order from higher authority or an officer who issues a written order to start a work otherwise than in accordance with the rules will be liable to be held personally responsible for paying for the work done if it is found that his action was not fully justified by very exceptional circumstances.

(6) In the case for annual current repairs, where it is not possible conveniently or economically to carry out individual items of estimates departmentally, they may be got executed on piecework contract.

(7) Petty works costing less than Rs.1,00,000/- (Rupees One lakh only) shall be carried out either on regular contract basis (Lumpsum) or piecework basis (K2). All works costing more than Rs.1.00 lakh) and above or as prescribed by the competent authority, which (i) demand technical skill and / or considerable financial / material resource; and (ii) other works the execution of which within a stipulated period is considered necessary for financial or other administrative reasons, shall be in Regular Lumpsum Contract form No. V-53 of APDSS. In other cases, depending on the nature of the work, the execution of the work through K2 contract may be authorized by the competent authority.

(8) The procedures for preparation of estimates, tender conditions and awarding of contracts and the related financial limits are changing very fast due to abnormalities in the prices and experiences with the contractors in the Execution of works. Hence, the practices prevailing in the R&B department at the time of preparation of estimates and the awarding the contracts may be adopted for the university works.

8.7 Engaging Consulting Architects / Structural Engineers / Civil Engineers / Project Management Consultant in the execution of major projects and works:

(1) In the case of Major works and Projects, the University may engage consulting Architects / Structural Engineers / Civil Engineering Firms for designing or preparation of project reports or preparation of plans and estimates, scrutiny of plans and estimates prepared by the University Engineer or execution of works or supervision of works executed by a different executing agency.

(2) For this purpose, the University may from time to time invite letter of intent to be in the panel of Consulting Agencies, from the Consultants / Consulting Agencies in the area of expertise required by the University and have a list approved by the Executive Council. This list shall be prepared after due consideration of their experience and reputation, number of projects / works executed for State or Central Government Departments or Undertakings, Universities, their financial stability, cost of the projects / works handled, their lead players profile, etc.

(3) Whenever a project or a major work involving substantial investment has to be executed, the University may invite financial bids from the Consulting Agencies or Consultants in the list, for specific services required. The Works & Buildings Committee will scrutinize the bids received and its recommendations are to be placed before the Finance Committee / Executive Council for final approval.

(4) The University shall prescribe the modalities including terms of payment with regard to assignments

(i) involving preparation of Project Report relating to a major work or preparation of plans and estimates for major works

OR

(ii) scrutiny of plans and estimates prepared by the University Engineer or others.

However, the claims of the Agency / Consultant shall be verified by the University Engineer who shall pass the bill for payment duly recording a certificate to the effect "that the claimant has satisfactorily fulfilled conditions pre-requisite to the payment of the amount now claimed".

(5) Wherever the University has a teaching department for Civil Engineering or Architecture, the services of the faculty members may be utilized for the purposes of supervision, and quality assurance of all construction works of the University.

8.8 Contracts

(1) The term "Contract" as used in this Chapter, does not include agreements for the execution of work by "Piece Work", nor does it include mere ordinary purchase of materials or stores. All other works executed pursuant to an agreement entered into, is termed as "Contract Work". In agreements for such work, there should generally be a stipulation as to the rates, quantity of work to be done, and the time within which it is to be completed.

(2) **"**Piece Work" is that for which only a rate is agreed upon without reference to the total quantity of work to be done or the quantity to be done within a given period. In respect of Piece Works, the agreement shall be in K-2 contract form No.V-51 of the AP Detailed Standard Specifications (APDSS).

(3) The contract shall be either item rate or percentage above / below the rates given in the notified schedule or lump sum for the entire work. No contract shall have any commitment on the University for supply of materials or other stores or for providing tools and plants, machineries or vehicles for works, to the Contractor.

(4) The University works shall be entrusted to a Contractor registered as a particular Class of Contractor in Public Works Department (R & B department, Irrigation and Command Area Development (I&CAD) department) or in the University.

(5) The following principles shall be followed by officers entering into contracts:

a) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein,

b) As far as possible, legal and financial advice should be taken in the drafting of contracts and before entering into them finally,

c) Standard forms of contracts approved by the Government shall be adopted.

d) Terms of a contract once entered into shall not be materially varied without the previous consent of the competent authority,

e) No contract involving an uncertain or indefinite liability or any conditions of an unusual character shall be entered into without the previous consent of the competent authority,

f) Whenever practicable and advantageous, contracts shall be concluded only after tenders have been openly invited and, in case where the lowest tender is not accepted by the competent authority, reasons shall be recorded,

g) In selecting the tenders to be accepted, the financial status of the individuals and the firms tendering must be taken into consideration in addition to all other relevant factors,

h) No contracts shall be entered into by University employees, who have not been empowered to do so. Contracts regarding which there are no definite rules or orders of Government / University as to conditions, forms etc., shall be entered into only after obtaining the sanction of competent authority, who will take necessary legal and financial advice in each case,

i) Even in cases where a formal written contract is not made, no order for supplies etc., should be placed without at least a written agreement as to price,

j) Provision must be made in contracts for safeguarding University property entrusted to a Contractor,

k) Provision shall be made in contracts to enable University to cancel it with due notice,

l) A clause to the effect that the Contractor shall be responsible for payment of compensation to any workmen under the Workmen's Compensation Act, shall invariably be inserted in the Contract, duly executing an indemnity bond on a non-judicial stamp paper of the appropriate value.

m) Necessary conditions should be incorporated for suitable reimbursement to the contractors out of the lumpsum allocations made in the estimate for each of the items viz., Insurance premium for the work, appointment of Technical Assistant. The reimbursement shall be limited to the extent of allocation in the estimate and shall be made only on production of relevant documents. Failing to engage the Technical Personnel, suitable penalty shall be imposed on the Contractor. In the case of failure of the Contractor to furnish the Insurance Policy, the University Engineer shall take insurance policy at the cost of the contractor and deduct the premium from the

Contractor bills. These reimbursements are not permitted where the item rates includes over heads as per standard schedule of the rates.

n) Time is the essence of the contract in respect of lumpsum agreements and a realistic period for execution of the work shall be mentioned in the agreement and the power reserved therein for cancellation of the contract and for getting the work done by any other agency at the cost of the Contractor in case of failure on his part to commence the work in time or to maintain the rate of progress with due diligence. Provision shall also be made in the agreement for imposing penalty for breach of any conditions of the agreement,

o) Work shall be executed strictly in accordance with specification given in the approved estimates. The terms of every agreement shall be strictly enforced and nothing shall be allowed to be done that would tend to nullify or vitiate any agreement,

p) There should be no provision for price escalation clause in the contract. However, price adjustment is applicable as per the government orders in vogue for materials like steel and cement used on the works carried out within the agreement period only and shall not apply to the work carried out beyond the agreed period of completion. Such price escalation shall be limited to the excess over the tender premium percentage.

q) Revision of rates in accepted agreements of any kind, during the currency of such agreements is normally prohibited. In exceptional cases, where there are sufficient reasons to revise rates in current agreements, then the University Engineer may obtain sanction of the authority above that which accepted the agreements.

r) Every officer must, before initiating the legal proceedings against a contractor, obtain prior approval of the competent authority.

8.9. Advances to Contractors

Advances to contractors are as a general rule prohibited. However, the contractors for works exceeding Rs.1 crore of estimated contract value are permitted to avail the facility of mobilization advance up to 10% of the value of the contract against an unconditional and irrevocable Bank Guarantee recoverable at suitable rate of interest (Government borrowing rate) in instalments on pro-rata basis in the contractor's bills. The mobilization advance may be released in two instalments (5% for labour mobilization and 5 % for machinery and equipment) subject to releasing the second instalment against a certificate this effect by the University Engineer when the work is in progress.

8.10 Contract Documents

(1) Before a work is given out on a contract, the University Engineer must prepare "Contract documents" to include:

a) A complete set of drawings showing the general dimensions of the proposed work and, so far as necessary, details of the various parts,

b) A complete specifications of the work to be done and of the materials to be used and the Standard Specification number of the relevant specifications of the A.P. Standard Specifications shall be referred to in the schedule attached to the Contract Document,

c) A schedule of quantities and rates of the various descriptions of item of the work including all leads and lifts up to the approved quarries.

d) A set of "Conditions of contract" including the preliminary specifications of the APSS to be complied with by the tenderer should form part of the contract,

e) The notice for invitation of tenders shall form part of the agreement. It should, however, be ensured that the terms and conditions specified in the notice for inviting tenders do not in anyway contravene the terms and conditions of the standard format of agreement. Any additions or alterations to rules / clauses of the notice for invitation of tenders / agreement shall be got approved by the authority competent to accept the tender, after obtaining legal opinion.

(2) In respect of works of critical nature and great magnitude involving special features, the contract deeds should be prepared in consultation with the legal authority and got approved by the Executive Council.

(3) For every work given out on contract, an agreement on a non-judicial stamped paper of the appropriate value shall be taken. As soon as an agreement is entered into with the Contractors, it shall be entered in a register of Agreements in **Form 62** and given a number and date and year.

8.11 Tenders

(1) The tender notice shall invariably indicate the following particulars:

a) The name of the Work,
b) Estimated Contract Value (ECV),
c) Time allowed for completion of the work,

d) The place and the time where the tender schedules can be obtained and the amount to be paid towards the cost of tender schedule plus tax,
e) Place, date and time for submission of filled in tenders,
f) Place, date and time of opening of tender,
g) The amount of Earnest Money Deposit (EMD) to accompany the tender and the balance amount of EMD required in the case of the accepted tender,
h) The authority competent to accept the tender.
i) Right to accept or reject the tender without assigning any reasons.

(2) Contracts for works estimated to cost less than Rs.50,000/- (Rupees Fifty Thousands only) may be given out on nomination basis without the invitation of Public tenders in view of the urgency or any other reasons to be recorded. In such case, the rates allowed should not be in excess of the current schedule of rates. Splitting of the work into pieces to avoid tenders and entrustment of each piece of work on nomination basis is strictly prohibited.

(3) Tenders should invariably be invited publicly for all works to be given out on contract and estimated to cost Rs.50,000/- (Rupees Fifty Thousand only) and more, except only when additional works or items of work have to be undertaken as part of a scheme for which tenders have originally been invited publicly and which are required to be executed along with the original work in progress. Reasons therefor shall be recorded and submitted to the authority competent to accept the tenders.

(4) Limited tender system can be followed for works costing upto Rs.5.00 lakhs (Rupees Five lakhs only). Even in the case of works costing above Rs.5.00 lakhs, limited tender system may be adopted in the following exceptional cases.

(i). When there are sufficient reasons for holding that it is not in the public interest to call for tenders by advertisement, in which case the University Engineer must record the reasons and obtain approval of the competent authority.

(ii). When the University Engineer certifies that the demand is so urgent and invitation of tenders publicly will result in delay, in which case the University Engineer must place on record the nature of the urgency and why the demand could not be anticipated and obtain approval of the competent authority.

(5) If the estimated cost of a construction work is Rs.5.00 lakhs (Rupees Five lakhs only) and above, sealed tenders shall invariably be invited in the most open and public manner possible by advertisement in the prominent local newspapers and “Tenderla Samachara Patrika”. The University should give the brief notification in the manner of a small

advertisement giving reference to the website from which the details of the tender documents, last date of sale of tender documents, receipt and opening of tenders, etc., can be viewed / downloaded by the Intending tenderers.

(6) If the tender is of an unusual character / special nature, the contract documents together with a copy of the proposed advertisement for tender, and the form of the tender notice shall be submitted to the Works & Buildings Committee for consideration.

(7) The limits fixed for receipt of tenders from the first advertisement date shall be as follows:

(i) First call : 14 days from the date of notification

(ii) Second call : 7 days if there is no response to the first call

If the above time limit could not be adhered to, a special permission of the tender accepting authority shall be obtained for relaxation of time limit duly recording the reasons there for.

(8) No tenders shall be received after the expiry of the time specified for receipt in the tender notice, even though these are presented before the time fixed for opening of tenders.

(9) On the date, time and place, all tenders received for the same contract shall be opened by the University Engineer or any other officer specified in the tender notice, in the presence of such of the intending Contractors or their agents as may choose to attend. The officers opening the tender should keep a note of the total number of tenders received and opened by him in Tender Opening Register in **Form 63**.

(10) The Officer opening the tenders shall invariably date and initial not only the corrections in the schedule of quantities, rates, schedule of materials to be issued, specifications and other essential parts of contract documents but shall invariably date and initial all the pages of the Schedule of Quantities irrespective of whether they contain or do not contain any corrections, over-writings, etc. The number of such corrections and over-writings must be clearly mentioned at the end of each page of the Schedule attached to the tender paper and properly attested with date. Any omission observed should also be brought out clearly on each page of the Schedule.

(11) The corrections and over-writings should be allotted separate numbers i.e., corrections should start form 1, 2, 3, etc., and over-writings should similarly start separately from 1, 2, 3 etc.

(12) In case where the Contractor has quoted rate in rupees and paise, the word “only” shall invariably be added after the words rupees and the addition should be initialed and dated with suitable remarks at the end.

(13) Where the Contractors have omitted to quote the rates in figures or in words, the omission should be recorded by the officers opening the tender on each page of the Schedule.

(14) As a rule, no tenders for the execution of works of any description shall be received unless accompanied by the Earnest Money Deposit to the extent notified in the tender notice.

(15) The currency period of any tender shall not be more than 90 days. If delay in deciding the tender is inevitable, the consent of the tenderer for agreeing to keep open the offer for a minimum further period shall be obtained in advance from the tenderer.

8.12 e-Tenders

The procedure for tendering process through e-Procurement is as follows:

(1) The University should give a brief notification in the prominent local newspapers and "Tenderla Samachar Patrika" in the following format:

Name of the University
e- Procurement Notice

1. Name of the Work : _____
2. Estimated Contract Value : _____
   (Rupees in lakhs)
3. Last date / Time for receipt : _____
   of tenders
4. Name and address of the : _____
   Univ. Engineer concerned

Further details can be seen @ e-procurement market place @ "www.e-Procurement.gov.in".

(2) All the officers authorized to invite, open and approve the tender shall mandatorily login to e-Procurement mode using their digital certificates issued by the service provider to carry out transactions in e-Procurement platform

(3) The University shall direct the suppliers / contractors registered with it to obtain digital certificates from the service provider on payment of requisite charges.

(4) All the suppliers / contractors have to mandatorily login to e-Procurement website through secure mode and authenticate all their electronic transactions using digital certificates (signing certificate – single key pair) obtained from the service provider.

(5) The bidder shall authenticate the bid with his digital certificate for submitting the bid electronically on e-Procurement platform. The bids

not authenticated by digital certificate of the bidder **will not be accepted** on the e-Procurement platform.

(6) The participating bidders will pay the transaction fee as prescribed from time to time to the service provider through payment gateway service on e-Procurement platform, at the time of submission of bids.

(7) The University shall collect prescribed fee from successful bidders on e-Procurement platform towards e-Procurement fund, before entering into agreement / issue of purchase orders. This charge is in addition to the transaction fee paid by the bidder.

(8) The officers vested with tender opening powers shall obtain dual key pair digital certificate i.e., two digital certificates comprising a signing certificate and an encryption certificate.

(9) All other officers shall obtain only one digital certificate i.e. signing certificate (Single key pair).

(10) The cost of the digital certificate issued to the officers will be met from the e-Procurement fund.

(11) The intending bidders should upload the scanned copies of all the relevant certificates, documents, EMD (DD / Bank Guarantee) etc., in the e-market place in support of their technical bids. The evaluation of technical bids may be done in the first instance on the basis of the documents uploaded through online only. The technical bids will be evaluated against the specified parameters / criteria and the technically qualified bidders will be identified and the results displayed on the e-market place which can be seen by all the bidders who participated in the tender. Thereafter the price bids of all the technically qualified bidders will be opened by the indenting authority in the presence of Registrar / Finance Officer on the specified date and downloaded for comparative tender analysis.

(12) The successful tenderer will be displayed on the e-market place. The successful price bidder will have to submit hard copies of all uploaded documents including Demand Draft / Bank Guarantee towards Earnest Money Deposit to the tender inviting authority before entering into an agreement within the stipulated date. The University Engineer will not take any responsibility for any delay or non-receipt of original documents. On receipt of the documents, University Engineer shall ensure the genuinity of the documents submitted in support of the qualification criteria before concluding the agreement.

(13) If any successful bidder fails to submit the original and hard copies of the uploaded documents within the stipulated time or if any variation is noticed between the uploaded documents and the hard copies submitted by the bidder, the successful bidder will be suspended from participating in the tenders on e-Procurement platform for a period of 3

years. The e-Procurement system would deactivate the user ID of such defaulting bidder based on the recommendations of the tender inviting authority. Besides this, the University Engineer shall invoke all processes of law including criminal prosecution of such bidder as an act of extreme deterrence to avoid delays in tender process. This clause may be prominently displayed in all tender notifications.

(14) If for any reason the successful bidder is not in a position to conclude the agreement, the next lowest price bidder may be contacted for entering into the tender agreement. This process may be repeated till all the price bidders are exhausted.

(15) Negotiations with the tenderers are not permitted to be conducted at any level.

(16) All the existing codal rules, Government Orders, Executive instructions applicable to the processing of conventional tenders are equally applicable to the tenders through e-Procurement also.

8.13 Comparative Statement of tenders received

(1) As soon as the tenders are opened, the University Engineer will prepare a comparative statement showing the rates quoted by the various tenderers. After completion of evaluation of tenders, the comparative statement may placed before the Works & Buildings Committee for clearance and its recommendations to be placed before Finance Committee / Executive Council for approval.

(2) Normally, the lowest tender should be accepted after ascertaining the capacity of the contractor. For all works, the ceiling of tender premium shall be 5%. As per the guidelines, even after two calls if the tender premium is more than 5%, the matter should be referred to the Works & Buildings Committee and the Committee may order for a fresh call or may constitute a Committee to award the work on selection basis to a reputed contractor on the basis of past performance.

(3) In cases where it is decided to accept a tender other than the lowest, the decision shall be taken by the Works & Buildings Committee, duly recording the reasons in the proceedings.

(4) The University Engineer is responsible for the safe custody of accepted tenders and contract agreements. He shall keep a detailed record of such agreements in **Form 62**. He is authorized to issue certified copies of tenders and agreements to Contractors for reference on payment of fees prescribed by the University and while doing so, he should verify if the copies are correctly transcribed from the original and sign the copies himself.

8.14 Procedure for award of works on selection / nomination basis

(a) Entrustment of works on selection basis.

(1) When the notification inviting the tenders fail to receive any response and a second invitation does not improve the position.

(2) When the tenders received are found to have abnormally high percentage or within the permissible ceiling limits prescribed but under collusion or due to unethical practices adopted at the time of tendering process, have to be rejected. When such situation arises that even for second tender call, the reasonable percentage in fair and free environment is not received.

(3) In both the above situations, the works will be entrusted on selection basis from out of the list of contractors who are possessing the eligibility criteria as specified in the tender document with proven track record will be selected in turns of 5 contractors at each time and will be asked to file their price bids at a specified place and time before the Works and Buildings Committee. The committee shall assess the reasonableness of percentage quoted and recommend to the competent authority to award the work.

(b) Entrustment of works on nomination basis:

For giving works on nomination basis, lists of contractors with good track record will be prepared. In preparing these lists, the volume of works done, quality of works done by them, the infrastructure possessed by them and also works on hand and their capability will also be considered. The list of contractors should be prepared and published in advance regularly i.e., once in 6 months, with the approval of the Works and Buildings Committee. From these lists contractors will be called for negotiations in groups of 5 in rotation. The contractor offering to do the work at the lowest rate will be given the work. Time allowed for selection by the Committee will be 5 days.

8.15 Earnest Money Deposit and Security Deposit

(1) Security Deposit shall in all cases be taken for the due fulfillment of a contract in terms of clauses of Preliminary Specifications (PS) to A.P. Detailed Standard Specifications (APDSS). This security may be in the form of

a) a crossed demand draft for the Earnest Money Deposit accompanying the tender,

b) a deduction of percentage fixed from the payments made on account of work done towards Security Deposit.

(2) The Earnest Money Deposit is the guarantee of the tenderer to enter into the required agreement on intimation of acceptance of his tender. The amount of earnest money shall be paid by the tenderer to the University as indicated in the tender notice. In the event of any tenderer failing to enter into agreement, the EMD shall be forfeited. The EMD and the Security Deposit withheld from each running account bill are intended to safeguard the interest of the University to ensure the completion of the work to the satisfaction of the University.

(3) The rates at which the Earnest Money Deposit and Security Deposit (Retention amount) required to be taken on the value of the work shall be as follows:

Form of Contract	**EMD**	**Retention amount in each bill**
Piece work contract (K2)	1½ % Along with Tender	3 1/2%
Lumpsum contract (LS)		
a) Along with Tender	1%	7 1/2%
b) At the time of concluding agreement	1½ %	

(i) For the works costing less than Rs.50.00 lakhs, the EMD should be in the shape of crossed demand draft only.

(ii) For the works costing more than Rs.50.00 lakhs, the EMD can also be paid in the shape of Bank Guarantee obtained from any Nationalised Bank.

(iii) Additional Security Deposit in respect of Discount Tenders who have quoted 25% less than the estimate contract value, has to be collected in the shape of a Bank Guarantee or DD for the difference amount between the tendered amount and 75% of the estimate value and the same may be released only after completion of the entire work.

(iv) EMD shall be collected in respect of Nomination works as in the case of K2 contracts. In cases where 1½ % of the value of the work is not collected at the time of concluding agreement, deduction must be made from each bill at 5%.

(v) In addition to EMD, 2½% of the total value of work done should only be withheld from the final bills of the contractors in respect of LS contracts, releasing the balance amount of retention amount.

(4) The Earnest Money received in the form of demand drafts along with the tenders shall be kept in the custody of the University Engineer till the tender is finalized. He shall return the demand drafts of the unsuccessful tenderers after finalization of the tender. The demand

draft in respect of the successful tenderer shall be taken to Deposit account and necessary entries made in the Deposit Register in **Form 9**.

(5) No interest shall be allowed on these amounts.

(6) The EMD & Security Deposit shall be refunded to the Contractor after the defect liability period of 24 months from the date of completion of the work in terms of the agreement.

8.16 Issue of work order

On acceptance of the tender, the University Engineer shall ensure that necessary contract document in the prescribed form is signed by the Contractor and the competent authority of the University, at the earliest. Besides, he shall also ensure that "Work Order" is issued to the Contractor to commence and complete the work as per the time schedule indicated in the contract agreement.

8.17 Granting Extension of time for completion of works

(1) The authority competent to accept the tender of a Contractor is also competent to give extension time for the performance of the contract work according to the powers delegated to it / him subject to the following conditions:

i. When work is obstructed by natural calamity or by any action on part of the University,

ii. When the delay is on account of some unforeseen obstacles in executing work for which the Contractor is not responsible.

In the above cases, the extension of time for execution of work will be limited to the actual working period lost, plus 25% of that period.

(2) In other cases, the University Engineer shall carefully examine the causes and assess the period of delay for each of the cause precisely, before submitting the proposal for extension of time to the competent authority.

(3) If the Contractor had failed to commence the work on the stipulated date or had stopped work intermittently without intimation to the University Engineer and this had resulted in delay, action shall be initiated to levy penalty for the delay.

(4) For the delay in completion of the work by the Contractor, where the delay is attributable to the Contractor, the penalty shall not exceed 5% (five percent) of the total contract amount.

(5) While granting extension of time, actual time required for the completion of balance of work shall be taken into consideration.

(6) If a contractor fails to execute the contract or executes unsatisfactorily or is proved to be responsible for construction defects or violates any important conditions of the contract or is litigious by nature, the University will take action to blacklist the contractor to prevent him from tendering for future works.

8.18 Completion of Work

(1) The contractor shall inform the University Engineer in writing as to the date of completion of a work and the University Engineer shall inspect and confirm the same. Such date shall be reckoned as the **Date of Completion** for all practical purposes and not the day on which the final measurements are recorded.

(2) A completion report in **Form 64** shall be prepared by the University Engineer within a period of 3 months after the actual date of completion of work as per the terms and conditions of the agreement and placed before the competent authority. The fact of completion of work shall be recorded in the Register of Works. If there are excesses or deviations from the original estimate during the execution of the work, the revised estimate also shall be prepared and submitted to the competent authority for regularization. The fact of regularization shall be recorded in the Register of Works.

(3) The fact of the completion report having been furnished by the concerned officer does not in any way absolve the official in-charge of the works from exercising their normal supervision / checks in respect of proper execution of works / scrutiny of the claims, if any, made by the contractor.

8.19 Closing the Account on Completion of Works

(1) It is important to close and settle the accounts of works as soon as possible after the actual work of construction is completed. If there is necessarily any delay in the closing of the accounts, it should be seen in particular, that further charges are not incurred without the permission of the Vice-Chancellor.

(2) Before the accounts of a work can be closed on its completion, it should be ensured that all outstanding liabilities have been liquidated and the balances under the suspense heads, amounts debitable to the contractor are cleared. If the whole or any part of the expenditure is recoverable from the colleges, departments and other funding agencies, action should be taken to complete the necessary recovery before the accounts of the work are closed.

(3) Whenever the final bill is held up for want of sanction to the revised estimates, the University Engineer should ensure that the revised estimate is got sanctioned by the competent authority at the earliest.

8.20 Measurement Books

(1) The Measurement Book shall be the most important record since it forms the basis for all payments.

(2) Payments for all work done and for all supplies required for specific work shall be made on the basis of measurements recorded in measurement books in **Form 65**. These books shall be numbered serially and their account maintained by the University Engineer. The pages of each book shall also be machine numbered.

(3) A stock register of measurement books shall be maintained by the University Engineer in **Form 66** showing the printed number on each book, the name of the person to whom it is issued, the date of issue and the date of return.

(4) Each set of measurements shall commence with the entries indicating following details:

In the case of works contracts:

i. Full name of the work
ii. Location of the work
iii. Name of the Contractor
iv. Work order number and date
v. Number and date of agreement
vi. Work Code
vii. Date of commencement and scheduled date of completion of work and
viii. Date of measurement

In the case of supply of materials:

Purpose of supply in one of the forms applicable to the case:

i. "Stock" (for all supplies for stock purchases)
ii. "Purchases" for issue to works (name of the work to be given)
iii. "Purchases" for issue to the Contractor (name of the work to be given as in the work estimate)
iv. Spot of delivery
v. Name of supplier
vi. Number and date of his agreement
vii. Number and date of supply order
viii. Date, quantity, value of actual supplies and
ix. Date of measurement

(5) Entries shall be recorded continuously and no blank pages should be left torn or torn out. If any pages are left blank inadvertently, they should be cancelled by diagonal line and attested and dated. The entries shall ordinarily be made at the work spot, in ink. No entry shall

be erased or overwritten. If a mistake is made, it should be corrected by crossing out the incorrect words and figures and inserting the corrections, which shall be initialed and dated. He shall also fill up the figures for the 'contents or area' column. Each set of measurements shall end with the dated signature of the person taking the measurements. The signature of the contractor should also be obtained in token of acceptance of the measurements.

(6) If the measurements are taken in connection with running contract account, on which work has been previously measured, he shall give cross reference to the last set of measurement recorded. If the work has been completed, this fact shall also be noted in the Measurement Book.

(7) In the case of petty miscellaneous works with regard to which measurements are not feasible, the University Engineer shall countersign on the bill for the work actually done.

(8) Before recording the measurements, the person taking measurement shall ensure that the work done or supplies made are fully in accordance with the prescribed specifications. Measurements of all works even original construction and repairs shall in the first instance be taken by the engineering subordinate (AEE / AE) in-charge of the works and check measured by the Deputy Executive Engineer to the extent of not less than 75% of the items measured and initialed by him in token of check measurement. The University Engineer shall test check the measurements to the extent of not less than 25% of the measured items and initial the items checked by him. Check measurement is intended to detect errors and prevent fraudulent entries. It should therefore be done with discretion. In selecting the items for check measurement, the items, which appear most likely to be incorrect and most easily susceptible of fraud and those, which seriously affect the total of the bill if inaccurate, should be selected for check measurement. If any differences are found during check measurement, a note of explanation shall be recorded.

(9) The University Engineer shall ensure that the subordinate officers responsible for getting the works executed, record the measurements immediately after the work is completed, so as to prevent loss on account of the work done becoming not susceptible of measurement after lapse of time.

(10) Wherever Standard Measurement Books in respect of permanent buildings are maintained by the University Engineer, they shall be numbered in alphabetical series so as to make them distinguishable from other Measurement Books. A separate account of these Measurement Books shall be maintained in **Form 67**. The original Standard Measurement Books shall be in the custody of the University Engineer. Certified extracts of the quantities shall be given to the

subordinate engineering staff to facilitate preparation of estimates, execution of works including preparation of bills.

(11) As Measurement Books are important accounts documents, to avoid loss of Measurement Books and also to keep track of its movement from office, a record of movement of Measurement Books shall be kept in **Form 68**.

(12) When a Measurement Book is lost in transit or elsewhere, a report shall be sent immediately to the Registrar by the University Engineer narrating the circumstances along with the explanation of the concerned. The Registrar, after due enquiry may sanction write off of the Measurement Book with the concurrence of the Finance Officer.

(13) The University Engineer shall furnish a certificate every year by 15th of April to the Finance Officer certifying as to the number of Measurement Books in stock at the beginning of the previous financial year, number of Measurement Books received during the year, number of Measurement Books issued, and balance available in stock.

8.21 Materials –at-site accounts:

(1) The materials required for the works are either drawn from stock or purchased specifically for a work. They are issued to the contractors with whom agreements in respect of completed items of works i.e. both labour and material have been executed. They are also issued for the work done departmentally or by contractors whose agreements are for labour only. The materials should be drawn only when actually required and to the extent of actual requirements. An account of all the materials brought on to the site of the work shall be maintained in Form P.W.A.XXV showing the quantities and the source from which the materials have been received, and their issues to the work as the transactions occur. This account shall be kept both by quantities and values in the case of the works whose accounts are kept by sub-heads and only by quantities in other cases.

(2) The materials brought on to the site of the work shall be shown as receipts in the materials-at-site accounts giving brief references in the Measurement Book and the source from which the materials were received. The cost of the materials brought to the site of the work shall be debited to the suspense head " Materials-at-site" in the work for which detailed accounts are maintained by sub-heads by credit to stock or another work from which they are transferred, other wise the cost of materials should be treated as a final charge on the work by credit to the source from which the materials are received. The quantity of materials shall be treated as a minus receipt when they are transferred to stock or another work.

(3) They are issued to the contractor after obtaining an unstamped receipt (USR) for the materials made over to him. The cost of the materials at

such rates as may be determined shall be debited to his personal account by charge to the head " Contractors- other Transactions" in the works accounts by credit to head " Materials –at- site". The issues of the materials should be solely for the bonafide requirements of the works.

(4) Unused balances of the materials at site should be verified at least once a year. Whenever this verification is done, a report of verification of materials should be a prepared and sent to the Registrar. On completion of work, the surplus materials at site should be disposed of without delay by transfer to other works or otherwise in the manner laid down in chapter IX of these rules.

8.22 Conditions of Payment to Contractors

(1) No payment shall be made to a Contractor in respect of any work, unless the same has been measured and accounted in the measurement book.

(2) The items of work should be executed by the Contractors with all leads and lifts up to the quarry charts specified in the agreement. Extra charges for further lead shall be paid to the Contractors separately, only where the lead involved is beyond the stipulated quarry.

(3) Delay in payment to the Contractors shall be avoided to the maximum extent, especially in respect of small works. Bills shall be paid within a week of its receipt in the Finance Branch.

(4) Reduced rates may be paid in running bills, depending on the state of work. However, at the time of passing final bill, if any reduced rate is paid, justification for such reduction shall be reported and got approved by the competent authority.

(5) The contractor is bound to execute all supplemental items that are found essential, incidental and inevitable during the execution of the work. Payment for such items shall be regulated as detailed below:

(i) Excess quantities of the agreement items - @ the estimated rates +/- the tender premium accepted by the competent authority.

(ii) New items directly deducible from similar items in the agreement - @ the rates derived by adding to or subtracting from the estimated rate of such similar item, the cost of difference in quantity of material or labour worked out as per SSR adopted in the sanctioned estimated +/- tender premium.

(iii) New items, which do not correspond to any items of the agreement - @ the rates worked out as per SSR +/- tender premium.

(6) Final bill shall be authorized only after work has been completed to the satisfaction of the University Engineer and the Engineer shall issue the work completion certificate.

8.23 Preparation of Bills for payment

(1) For making payments to the Contractors for works and materials supplied, bills shall be prepared in the following forms mentioned in the AP Public Works Accounts Code.

a) PWA - XVIII (First and Final bill)	-	for making payments to contractors and to suppliers, when a single payment is made to a job or contract on its completion.
b) PWA - XIX (Running Account Bill – A)	-	for advance payments as well as payments for measurement works to contractors (for work only).
c) PWA – XX (Running Account Bill – C)	-	For payments for works or supplies actually measured.

Note: In respect b) and c) final payments must be made on the same forms printed on yellow paper, which should not be used for intermediate payments.

d) PWA-XXI (Running Account Bill)	-	For intermediate payments to contractors on lumpsum contracts.
e) PWA-XXII (Final Bill)	-	For final payments to contractors on lumpsum contracts.

(2) For miscellaneous payments and payment of advances, for which none of the forms mentioned above are suitable, the bill shall be prepared in Hand Receipt **Form 69**.

(3) Bills shall be prepared in duplicate in the prescribed forms. Every bill shall bear reference to the number and page of the measurement book in which the measurements of the work are recorded. The name of the Contractor or Supplier, name of work or purpose of supply, serial number of the bill and reference to the agreement or sanction should invariably be recorded by the AEE / AE. The bills shall be thoroughly checked by the Engineering Unit which will ensure that the works have been executed under proper authority and in accordance with the prescribed standards and specifications, that the quantities have been correctly measured, check measured and worked out, that the rates and calculations are correct and other conditions of contract are fulfilled and that the excesses or extra items, if any, are covered by the required sanctions. It will also ensure that the bill is complete in all respects including arithmetical accuracy in respect of quantities measured, rates allowed and recovery of dues from the Contractor. Thereafter, the

original bill shall be countersigned by the University Engineer for payment and transmission to the Accounts Section for making payment.

(4) The Accounts Section in the Finance branch will further scrutinize the bills thoroughly with respect to initial records, estimates, sanction orders, tender files and shall also ensure that budget provision exists to meet the expenditure and prepare cheques drawn in favour of the Contractor, which shall be given to the University Engineer for delivery to the Contractor or the supplier. The University Engineer shall obtain the acknowledgement / voucher of the Contractor for the receipt of the cheque in duplicate and forward one copy to the Finance Section for record. As soon as the payments are made, the vouchers will be filed chronologically. The Engineering branch shall note the details of the voucher number, date, the amount for which it is passed, amount adjusted and the net amount paid along with cheque details in the duplicate copy of the bill.

(5) When a running account bill is received for payment in the Accounts Section, and the payment thereof is likely to be delayed, advance payment up to 75% of the net amount for payment in the bill may be made under the specific orders of the Vice-Chancellor, which shall be obtained after recording the reasons for the delay. A note of such payment should be taken on the bill, in the Contractor's ledger account and other relevant books of account. The Contractor should also be immediately informed that the payment so made is an advance payment and excess payment made, if any, is liable to be recovered from him.

(6) At the end of every year, all documents connected with each work shall be filed in the following chronological order, namely:

i. True copies of the original estimate and revised estimate, if any
ii. Deviation statement, if any
iii. Contract Bond, if any
iv. Duplicate copies of vouchers, (Works bills or Hand Receipts)
v. Remarks of the University Engineer,
vi. Completion certificate, in **Form 64** signed by the University Engineer.

8.24 Works Abstracts

All the transactions relating to each work should be posted day by day from the cash book and the connected bills of Contractors and Suppliers, cash refunds etc. in the following forms and a monthly account is compiled.

(i) **Form PWA-10**, if the accounts of the work are required to be kept by subheads of the work

(ii) **Form PWA-11** if they are not required to be kept subhead-wise.

In the case of petty works, the accounts of which do not involve suspense transactions, e.g. Advance payments, other transactions for which estimate, account and completion reports are prepared on single form, no separate works abstract need be prepared. Ordinarily, there should be one works abstract for each work. If, however, the estimate is for a large work, which is divided into several sub-works, a separate works abstract may be prepared for each sub-work. When works abstracts are prepared for sub-works or parts of an estimate, the transactions relating to each sub-work should be posted separately and an abstract for the entire work should be prepared, so as to verify whether the total expenditure incurred on the entire work (including sub-works) is within the provisions of the sanctioned estimates.

When the number of subheads of an estimate is large, it will be convenient to assign a number to each subhead and to prefix the number to the relevant subhead wherever it is used on vouchers, works abstracts, register of works or other accounts.

The account of each subhead in the works abstract should ordinarily exhibit:

i. Amount : total charges finally classified under the subhead.
ii. Progress : total quantities executed from time to time.
iii. Unit cost : cost per unit on the basis of the amount and progress.

The maintenance of works accounts by subheads is unnecessary for all repair works whatever the cost may be.

When the University Engineer considers that the circumstances of the work render such accounts useless or impossible to maintain, he shall obtain the approval of the Finance officer for waiving the maintenance of accounts of the work by subheads.

8.25 Registers of Works

The Registers of works are maintained in **forms PWA-12** and **PWA-13** corresponding respectively to the two forms of works abstracts **PWA-10** and **PWA-11**. The object of this register is to get an analysis of the cost of sub-works and subheads so as to make it possible to determine the rate of cost of work and foresee as far as possible excesses over estimates.

(1) A permanent and collective record of expenditure incurred on all (Major and Minor) works carried out during the year shall be maintained in the University Engineer's Office, in the Register of Works. The Register of Works shall be posted monthly from work abstracts.

(2) The total allotment for the year for each work shall be noted at the top of the page and any additions or reductions made during the year shall be noted with the authority therefor. If the supplementary estimates are sanctioned, the items of sub-heads shall be entered below those of the original estimates and both shall be totalled.

(3) It shall be the duty of the University Engineer to keep a watch over the progress of the work and to ensure that the expenditure is kept within the sanctioned estimate. If the expenditure is likely to exceed the estimate and budget provision, the University Engineer shall bring this to the notice of the competent authority and propose revised estimate and additional provision for the work.

(4) These registers shall be maintained for watching progress of expenditure on each work undertaken by the University. The Register of Works will show the amount of the sanctioned estimate, total allotment for the year, expenditure incurred against it and the progressive expenditure on the work. In the case of repairs, the works accounts will be closed at the end of the financial year. But in the case of other works in progress, the details along with the progressive figures of expenditure up to the end of the year shall be carried forward to the register of the succeeding year.

(5) The Register shall be provided with an index, which shall be subdivided under the several heads and shall be kept neatly for ready reference. At the commencement of the year, the incomplete works of the previous year shall be first entered with the amount of the estimate and the expenditure up to the end of the previous year. The works sanctioned for execution during the year shall then be entered and the amounts of the sanctioned estimates and the allotment for each work shall be noted and each entry shall be initialled by the officer-in-charge. Any changes subsequently made and the amounts of revised or supplementary estimate shall be similarly recorded.

(6) When a work is completed, the fact of the receipt of the completion certificate shall be noted in the remarks column of work abstracts and Register of works, in red ink.

8.26 Contractors Ledger

(1) The accounts relating to contracts shall be maintained in the Contractors Ledger in **Form 70** by the University Engineer, allotting separate folios or set of folios for each of the Contractor for whom a personal account is maintained.

(2) If any materials are issued to the Contractor or any on account payments are made on his behalf, the same shall be posted in the ledger to the individual account of the contractor. In respect of works or supplies for which payment will be made on First and Final bill, the same need not be entered in the ledger.

(3) Wherever materials are issued to the Contractors by the University, the University Engineer shall follow the provisions laid down in the AP Public Works Department Code.

(4) The ledger accounts of each contractor should be closed and balanced monthly. The closing balance of each personal account should show the amount outstanding in respect of each separate work executed by him.

(5) Whenever a Contractor requisitions for an extract of his running account bill or his account in the Contractors Ledger, the same shall be furnished by the University Engineer. The Contractor should be encouraged to look at his account in the ledger and sign in token of having seen and accepted it.

8.27 Stores of Public Works

The University shall follow the Purchase Rules mentioned Chapter IX for purchase of materials required for Works also.

The Purchase Committee for procurement of stores / materials related to the execution of maintenance works shall comprise of the following:

(i)	Registrar	- Chairman
(ii)	Finance Officer	- Member
(iii)	Consulting Engineer / Technical Adviser	- Member
(iv)	University Engineer	- Member - Convener

8.28 Coding of works of the University

(1) With a view to keep track of the works executed by the University, its progress, payments made from time to time, its liability and its final closure, a works database shall be created with a unique work code for each of the work.

(a) The University Engineer shall, as soon as a work is proposed to be executed and cleared by competent authority, submit a Work Code Application Form in the format given below and forward it to the Finance Officer for assigning a Work Code. This shall be sent to Finance Officer in duplicate before processing for technical sanction.

Work Code Application Form

Sl. No.	Particulars	Details to be furnished here
1	Description of the work	
2	Location	
3	Beneficiary Department	
4	Nature of work (New/ Improvement / Maintenance)	
5	Type of work	
6	Budget Head under which the work's expenditure is proposed to be met	
7	Date of approval for the proposed work	
8	Authority which has approved the proposal	

9	Estimated cost or approximate cost	
10	Proposed mode of execution of work (Tender / Piece work)	
11	Copy of the resolution / Order of the competent authority	

Date Signature of the University Engineer

Endorsement of Work Code by the Finance Officer

1. The following Work Code is Given for the Work proposed above

2. The Expenditure shall be met out of the following Budget Head of account:

3. The Work Code assigned above shall be noted in all correspondence/ relevant file/ estimate and bills. Bills sent without noting the Work Code will not be considered for payment.

4. The University Engineer shall furnish monthly progress in respect of physical execution of work in the 'works updation report'.

Ref No……..
Date……. Signature of the Finance Officer

(b) On receipt of the application for Work Code, the Finance Officer shall examine the proposal and after ensuring that work is approved by the competent authority and the funds required for the execution of the work are available or could be provided under the budget Head of account proposed by the University Engineer or some other relevant Budget Head of account, shall assign work code to the work proposed and indicate the same in the Endorsement portion of the Work Code Application Form besides noting the Budget Head of account under which the expenditure has to be booked.

(c) The Finance Officer shall retransmit one copy of the Work Code Application Form with his endorsement to the University Engineer, filing the other copy in the relevant file. The relevant details shall be entered in the Works Module if accounts are computerized or in a separate Work Code Register in **Form 71**.

(d) The Finance Officer shall obtain monthly report in 'Works Updation Report' in **Form 72** from the University Engineer and update his works database.

(e) In the monthly Works Updation Report furnished by the University Engineer, information in respect of works for which Work Orders / Letter of Intent are issued, the works for which tender process has been commenced, the works for which tenders have been finalized but work orders yet to be issued, works which have been commenced, works which have been completed during the month with dates, etc., shall be furnished.

(f) The Finance Officer shall enter the details of payment towards works in the Works Module or Work Code Register as the case may be, from his cashbook. The Works Module / Work Code Register should give a comprehensive picture of the works of the University, their current status, payments made as on a given date and the outstanding liability.

(2) Coding of Works

(a) Each work shall be assigned with unique 13 digit alphanumeric code based on a coding logic. The coding logic shall be as indicated below:

Digit	1	2	3	4	5	6	7	8	9	10	11	12	13
Numeric=N Alpha=A	A	A	N	N	A	A	A	N	A	A	A	N	N
Represents what	Location		Year		Nature of work	Beneficiary Department			Source of fund	Type of asset affected		Running serial number of work in that Financial year	

(b) The First and Second digits shall indicate the location where the work is proposed to be executed. Depending on the places where campuses are located, two Alphabets may be assigned. For e.g. In Osmania University, there are several constituent colleges located at different places namely, OU Campus Hyderabad, PG Science College, Masab Tank and Nizam college, Gunfondry. They may be assigned OC, PM and NG respectively. If the University is located in a single campus, then the location may be with reference to the premises where the Departments are situated.

(c) The Third and Fourth digits shall indicate the year in which the work is approved. For e.g. if the work is approved in the year

2012-13, this shall be indicated as 13 in the third and fourth places.

(d) The Fifth digit shall indicate the nature of the work proposed. That is, whether it is new work – represented by the letter 'N' or an Improvement work-represented by the letter 'I' or maintenance work represented by the letter 'M'. This will enable management to easily classify the works as Capital or Revenue Expenditure.

(e) The Sixth, Seventh and Eighth digits shall indicate the key letters of the Department which is going to be benefited i.e., the beneficiary Department. For the purposes of easy identification of the courses of study, the Sixth digit may indicate 'A' for Arts and Humanities faculties, 'S' for Science faculties 'E' for Engineering courses, 'M' for courses in Medicine, etc.

(f) Ninth digit shall indicate the source from which the expenditure on that particular work is met out of i.e., State Government grants-General fund represented by the letter 'S', State Government Development grant represented by 'D', Central Government grant represented by 'C', University Grants Commission's grants-represented by 'U', Own resources represented by the letter 'R' and Other grants represented by 'O'.

(g) The Tenth and Eleventh digits shall indicate the type of asset affected by the work proposed i.e., LD-if it affects land BD-if it involves construction/ improvements/ repairs of buildings PR-if the work involves formation, improvements, repairs, beautification of parks and gardens. PG- if it concerns play grounds. IF- if it pertains to infrastructure assets like Roads, Drains, Footpath, etc.

(h) The Twelth and Thirteenth digit shall indicate the serial number of the work approved in that particular financial year.

(3) The Finance Officer may adopt appropriate codes in respect of Locations (digits 1 & 2) and beneficiary Departments (digits 6,7 & 8)

8.29 Miscellaneous

(1) The records relating to works shall be preserved for the durations for each record specified in appendix XV-(B) of APPWD Code

(2) In respect of matters not specifically covered under these Rules, the provisions of AP Public Works Departmental Code and A.P.Financial Code shall be followed to the extent of their applicability to the University.

8.30 Estate Management

(a) Immovable Property

(1) The Estate Officer or any other Officer of the University who is assigned with the duties of Estate Management shall maintain a Register of Estates and Immovable properties in respect of all lands, buildings and other immovable property of the University in **Form 73**. This register shall show the cost of construction or acquisition, cost of subsequent additions and alterations which increase the value of the buildings from time to time. The details of lands and buildings shall be shown separately with their value.

(2) The Estate branch shall also maintain separately a Register of properties yielding revenue to the University, i.e., residential quarters, shops and shopping complexes, Guest houses, Conference / Meeting hall, lands used for Horticultural, Agricultural and Sericultural activities yielding revenue from sale of produce or by lease.

(3) The changes in the value of lands and buildings shall be intimated to the Estate Branch by the University Engineer, when construction of buildings on vacant lands or improvement works to existing buildings are completed and the value capitalized. For this purpose, at the end of each financial year, the University Engineer shall send a statement of such capital works completed during the year with their value in **Form 74** to the Estate Branch and the Finance Officer.

(4) A certificate shall be furnished by the Estate Branch on 1st July every year to the Finance Officer certifying that the properties are under the control of the University and are being used for the purpose for which they are intended.

(5) The Estate Branch shall maintain a Register of Title Deeds in **Form 75**, wherein all Title and other Deeds relating to all immovable properties shall be recorded. The originals of all Title Deeds / Lease Deeds and other related documents shall be kept in the custody of the Registrar. The copies thereof shall be with the Estate Branch. The Registrar and the officer-in-charge of the Estate Branch shall be independently responsible for the safe custody of all such Deeds accounted for in the Register of Deeds. The Registrar shall arrange for annual verification of the Register of Deeds as well as the Register of Immovable properties and its certification thereon, by an independent officer of the University. The property documents shall be preserved in digital form also so as to ensure the maintenance of a parallel record.

(6) The Officer-in-charge of the Estate Branch shall maintain account of income and expenditure in respect individual revenue yielding property and produce it for audit.

(7) All revenue yielding items like fruits, grass, yields of other trees shall be let out on rent or sold by public auction after giving wide publicity by advertisement or through notice as may be decided by the Registrar / Vice-Chancellor. The procedure laid down in paras 344 to 346 of APPWD Code shall be followed in this respect.

(8) At the end of each year, the Estate Branch shall prepare a consolidated statement of Demand, Collection and Balances in respect of all revenue-yielding properties and shall submit it to the Registrar, with details of defaulters.

(b) Allotment of Residential quarters to the University Staff

(1) Allotment of Residential Quarters shall be made by the Officer-in-charge of the Estate Branch as per the rules / guidelines framed by the University.

(2) Recovery of license fee (rent) from the allottees shall be effected at the rates approved by the University.

(3) The Estate Branch shall be responsible to send intimation of allotment of residential quarters to the concerned staff as well as to the Registrar and the Finance Officer. Besides, it shall also intimate the Drawing and Disbursing Officer responsible for drawal and disbursement of salary of the allottees as to the recovery of rent and also any other charges like water, electricity, conservancy, garden, maintenance charges recoverable from the salary of the allottee. Further, the Estate Branch shall maintain Demand, Collection and Balance Register in **Form 25.**

(4) The Estate Branch is also responsible for arranging periodical inspection of the Residential Quarters to ensure that the same are maintained in order and the allottee is actually in occupation of the quarters.

(5) When a University employee intends to vacate the quarters, he shall give a notice to the Estate Branch in advance as per the terms of the allotment indicating the date on which he proposes to vacate. The Estate Branch shall arrange to get the premises inspected before that date and take charge of the fittings and fixtures, if they are in order. An allottee who vacates the quarters without giving such notice shall be liable for payment of penal rent as per the terms of allotment, together with the payment of other utility charges. The Estate Branch shall intimate the Finance officer as to the amount of dues recoverable from the allottee.

(6) Wherever a University employee does not vacate the quarters on retirement or resignation or quitting the service or for some other reason, he shall be liable to pay penal rent at the rates prescribed by the University. The Estate Branch shall ensure that the allottee is not allowed to stay beyond the time permitted by the University.

(7) The Drawing and Disbursing Officer / Finance Officer shall intimate Estate Branch of the recoveries made out of salary of the allottees towards rent and other charges, every month before the end of second week of the following month, to enable Estate Branch to post the recoveries in the accounts maintained by it.

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CHAPTER - IX

9. Purchase Rules

The purchase rules are based on the general principles for purchase of stores laid down in Chapter 7 of the AP Financial Code.

9.1 Appointment of various authorities

(1) The following authorities shall be appointed as Designated Authorities:

a) Indenting Authority: The Principal of the University College / concerned Head of the Department / Head of the concerned Administrative Unit / Project Coordinator

b) Sanctioning Authority: The proposal of the indenting authority is to be scrutinized and sanctioned by the competent authority.

c) Tender Inviting and Opening Authority: The Principal of the University College / concerned Head of the Department / Head of the concerned Administrative Unit / Project Coordinator. Wherever an item of purchase requires expert opinion, the tender shall be issued only after obtaining the expert(s) opinion.

d) Tender Scrutiny and Accepting Authority: Purchase Committee.

9.2. Composition of Purchase Committees

(1) University Administration

(i)	Registrar	- Chairman
(ii)	Finance Officer	- Member
(iii)	One nominee of the Vice-Chancellor	- Member
(iv)	One of the Dy. Registrars / Asst. Registrars	- Convener

(2) University Press and Publications

(i)	Director, University Press / Officer I/c of Univ. publications and printing	- Chairman
(ii)	Director, Govt. Printing Press/ his nominee	- Member
(iii)	Finance Officer	- Member
(iv)	One Nominee of the Vice-Chancellor	- Member
(v)	Officer Incharge of Stores	- Convener

(3) Examination Branch

(i)	Registrar	- Chairman
(ii)	Controller of Examinations	- Member
(iii)	Finance Officer	- Member
(iv)	Director, University Press / Publications	- Member

(v)	One nominee of the Vice-Chancellor	- Member
(vi)	Officer Incharge of Stores	- Convener

(4) Colleges / Departments / Projects.

(i)	Principal concerned	- Chairman
(ii)	Senior Teacher of the subject concerned	- Member
(iii)	Nominee of the Vice-Chancellor	- Member
(iv)	Technical expert nominated by the Vice-Chancellor wherever required.	- Member
(v)	Head of the Department concerned	- Member Convener

(5) Central Purchase Committee

(i)	One of the Deans nominated by the Vice-Chancellor	- Chairman
(ii)	Registrar	- Member
(iii)	Finance Officer	- Member
(iv)	One technical expert from outside the university to be nominated by the V.C.	- Member
(v)	Officer Incharge of Stores	- Convener

9.3 Constitution of Expert Committee with regard to proprietary items.

(1) Whenever the goods and services have to be procured from a single source or directly from the manufacturer who has exclusive rights in respect of those goods and services, Vice-Chancellor shall constitute an Expert Committee consisting of the following members for considering such proposals.

a) Concerned Indenting Authority	- Chairman
b) Two members to be nominated by the Vice-chancellor of whom one shall be a subject expert.	- Members
c) Technical Expert from outside University	- Member
d) Officer Incharge of Stores	- Convener

(2) The Technical Expert shall be nominated by the Vice-Chancellor from among a panel of three members proposed by the Indenting Authority.

(3) The Expert Committee shall (a) scrutinize and recommend the technical specification of the goods and services required, (b) reasonableness of the price, (c) verify the availability of such goods and services from different sources and to suggest calling for tenders, if necessary.

(4) The recommendation of the Expert Committee shall be placed before the Purchase Committee and Vice-Chancellor / Executive Council for acceptance & approval of the purchase.

(5) These provisions shall not be applicable in the case of printing of Examination Question papers.

9.4 General Responsibilities:

(1) All the Heads of the Departments and officers of the University who make purchases shall be responsible for:

a) defining standard specifications for items normally required,
b) evaluation and maintenance of a list of approved vendors of goods generally required by the Department, circulated by the Central Purchase Committee,
c) evaluation of requirements of Departments and Units,
d) calling for tenders / quotations as per procedure laid down in these rules,
e) scrutinizing the tenders / quotations as per the rules and obtaining approval of competent authority,
f) arranging for negotiations, wherever necessary
g) release of purchase orders, and
h) follow-up on deliveries and watch against defects during warranty period.

(2) While purchasing, the Heads of the Departments and the officers shall ensure that:

a) economy is achieved in operations,
b) commitments are limited to the budget allocations,
c) funds are utilized to the optimum extent,
d) purchases and their utilization are properly accounted for.

(3) The Central Stores functioning under the control of the Registrar may procure the commonly required articles of all the Departments and offices of the University following the purchase rules and issue as in the case of stationery items.

(4) All the sanctions for purchases shall be within the financial powers delegated to the various officers of the University.

(5) All the purchases exceeding the limits prescribed under delegation of financial powers shall be referred to the competent authority for sanction.

9.5. Fixation of Financial limits for Purchase modalities

(1) Purchases can be made through quotations / tenders / e-Procurement subject to the following limits:

(a) Purchases up to the value of Rs.10,000/- for a single article and Rs.20,000/- for more than one article without quotation.

(b) Purchases beyond Rs.20,000/- and up to the value of Rs.1,00,000/-, with limited quotations from the empanelled vendors.

(c) Purchases above Rs.1,00,000/- shall be affected through e-Procurement only. However, in the following exceptional cases, limited quotations can be called for from the empanelled vendors, for purchases not exceeding Rs.5,00,000/-:

(i). When the calling of tenders by advertisement is not in public interest, the purchasing officer must record the reasons and communicate to the controlling authority.

(ii). When the indenting officer certifies that the demand is so urgent, the indenting officer must place on record the nature of the urgency and why the demand could not be anticipated and report the facts to the controlling authority.

Note: These financial limits are subject to modification in accordance with government orders from time to time.

(2) In respect of proposals involving expenditure exceeding Rs.5,00,000/-, the recommendations of the Central Purchase Committee shall be placed before the Executive Council.

(3) In exceptional cases, where any purchase proposals are sanctioned by the Executive Council directly, the Indenting Authority shall follow the purchase procedure laid down under the rules. However, the concerned authority has to give a compliance report to be placed before the Executive Council.

9.6 Classification of Materials

(1) The goods shall be broadly classified into capital items (non-consumables) and revenue items (consumables).

(2) Furniture, fixtures, equipment and items such as air conditioners, air coolers, generators, pump sets for bore-well, scientific equipments, computers, vehicles, etc., fall under capital items.

(3) Items required for maintenance and repairs, laboratory and printing press consumables, computer stationery, and such other items fall under revenue items.

9.7 Empanelment of vendors for furniture and fixtures, laboratory consumables and stationery items etc.,

(1) The Convener of the Central Purchase Committee shall invite applications in the prescribed proforma (downloadable from the university website) from the manufacturers / dealers for the supply of

furniture / fixtures / lab consumables / printing press consumables and stationery items and the fact shall be notified in two leading daily newspapers (one Telugu and one English) asking them to refer to the university website for details. The period of validity of such registered list of vendors shall be decided by the Executive Council.

(2) The eligibility conditions for registration shall be decided by the Central Purchase Committee and approved by the Executive Council. However, the condition that the supplier shall hold the VAT Registration Number and the Permanent Account Number and / or Tax Account Number of Income Tax, shall apply.

(3) On approval of the list of registered vendors, the Convener of the Central Purchase Committee shall circulate the list to all Indenting Authorities.

9.8 Procurement of goods and services costing above Rs.20,000/- and upto Rs.1,00,000/-.

(1) The Indenting Authority shall examine the requirement of the units / sections of the Department and determine the actual need of the Department.

(2) While submitting indent of requirement, they shall indicate the details of actual requirement, present stock and the actual quantity to be purchased in respect of each item indented.

(3) The Indenting Authority shall take action to send enquiries to at least five registered vendors among the approved list through certificate of posting and call for the sealed quotations giving them at least seven days time.

(4) On receipt of sealed quotations, the Tender Opening Authority shall open the quotations in the presence of the tenderers and also a Member of the Purchase Committee, on the particular date, time and place specified in the tender notification.

(5) If the tender quotation cover is not wax-sealed it shall be noted as "Not wax-sealed" on the cover by the officer opening the tender. The covering letter if any attached to the tender shall be filed along with the tenders.

(6) All the pages in the tender forms shall be signed by the officer opening the tender. Any over-writings or corrections of rates in the tenders shall also be noted as **"corrections in rates, for items at serial number ____"** in the tenders under the dated signature of the officer opening the tenders. All tenders shall be recorded in a **Tender Opening Register** in **Form 68.**

(7) After opening the tenders, the Indenting Authority shall ensure that the tenders received are in accordance with the terms and conditions and specifications of the goods, as per the tender notification. The Indenting Authority shall also ensure that the tenderers have the VAT Registration Number and Income Tax Permanent Account Number.

(8) After ensuring that the quotations received are in accordance with the specifications as sent by the Indenting Authority and the reasonableness of the price, the Indenting Authority shall prepare comparative statement to identify the lowest quoted vendor and place the same before the Purchase Committee for approval of the quotation. The comparative statement shall be prepared in such a way that the landed cost of the materials proposed to be purchased are worked out and are readily comparable. The landed cost shall take into account the discount allowed, all applicable taxes, duties, packing, freight and handling charges, insurance, if any.

(9) Wherever negotiations with the tenderers are considered necessary by the Purchase Committee, it may be negotiated with the lowest tenderer. The revised rates after negotiations shall be noted accordingly in the comparative statement.

(10) In case the value of goods proposed to be procured is within the financial powers of the Indenting Authority, he shall take action for procurement of goods.

(11) In case the goods proposed to be purchased is beyond the financial powers of the Indenting Authority, he shall send the proposal to the appropriate authority along with copies of the specifications, enquiries sent, quotations received and other relevant documents for sanction.

9.9 e-Procurement of Goods and Services Costing above Rs.1,00,000/-.

(1) For procurement of goods the cost of which exceeds Rs.1,00,000/-, the Indenting Authority shall examine the requirement of the units / sections of the Departments and determine the actual need of the Department.

(2) The Indenting Authority shall send the proposal to the Convener for approval and release of tenders through e-Procurement. The convener shall convey the approval to the Indenting Authority for the release of brief Notification in selected newspapers after getting clearance from the Vice-Chancellor.

(3) The Indenting authority shall give a brief notification in selected newspapers and “Tendarla Samachara Patrika”, giving reference to the details of the goods / services required, opening and closing dates for e-tenders and the website from which the e-tender document can be viewed / downloaded by the Intending tenderers through e-Procurement process.

(4) The Indenting Authority shall release the tender notification under the e-Procurement platform and host the same on the university website / e-market place.

(5) The procedure for processing e-tenders through e-Procurement is as follows:

(i) All the officers authorized to invite, open and approve the tender shall mandatorily login to e-Procurement mode using their digital certificates issued by the service provider to carry out transactions in e-Procurement platform

(ii) The University shall direct the suppliers / contractors registered with it to obtain digital certificates from the service provider on payment of requisite charges.

(iii) All the suppliers / contractors have to mandatorily login to e-Procurement website through secure mode and authenticate all their electronic transactions using digital certificates (signing certificate – single key pair) obtained from the service provider.

(iv) The bidder shall authenticate the bid with his digital certificate for submitting the bid electronically on e-Procurement platform. The bids not authenticated by digital certificate of the bidder **will not be accepted** on the e-Procurement platform.

(v) The participating bidders will pay the transaction fee as prescribed from time to time to the service provider through payment gateway service on e-Procurement platform, at the time of submission of bids.

(vi) The University shall collect prescribed fee from successful bidders on e-Procurement platform towards e-Procurement fund, before entering into agreement / issue of purchase orders. This charge is in addition to the transaction fee paid by the bidder.

(vii) The officers vested with tender opening powers shall obtain dual key pair digital certificate i.e., two digital certificates comprising a signing certificate and an encryption certificate.

(viii) All other officers shall obtain only one digital certificate i.e. signing certificate (Single key pair).

(ix) The cost of the digital certificate issued to the officers will be met from the e-Procurement fund.

(x) The intending bidders should upload the scanned copies of all the relevant certificates, documents, EMD (DD / Bank Guarantee) etc., in the e-market place in support of their technical bids. The evaluation of technical bids may be done in the first instance on the basis of the documents uploaded through online only. The technical bids will be evaluated against the specified parameters / criteria and the technically qualified bidders will be identified and the results displayed on the e-market place which can be seen by all the bidders who participated in the tender.

(xi) On expiry of the last date, the Indenting Authority shall open the price bids of the technically qualified bidders in the presence of the Registrar / Finance Officer, on the date and time specified in the tender notification. The price bids of all the technically qualified bidders will be downloaded for comparative tender analysis, as per the guidelines indicated in para 9.10.

(xii) The successful price bidder will be displayed on the e-market place. He will have to submit hard copies of all uploaded documents including Earnest Money Deposit / Bank Guarantee to the tender inviting authority before entering into an agreement within the stipulated date. The Department will not take any responsibility for any delay or non-receipt of original documents. On receipt of the documents, Department shall ensure the genuinity of the documents submitted in support of the qualification criteria before concluding the agreement.

(xiii) If the successful bidder fails to submit the original hard copies of the uploaded documents / certificates, Demand Draft/ Bank Guarantee towards Earnest Money Deposit within the stipulated time or if any variation is noticed between the uploaded documents and the hard copies submitted by the bidder, the successful bidder will be suspended from participating in the tenders on e-Procurement platform for a period of 3 years. The e-Procurement system would deactivate the user ID of such defaulting bidder, based on the trigger / recommendation by the tender inviting authority in the system. Besides this, the Department shall invoke all processes of law including criminal prosecution of such defaulting bidder as an act of extreme deterrence to avoid delays in the tender process. The information to this extent may be displayed in the e-Procurement website.

(xiv) If for any reason the successful bidder is not in a position to conclude the agreement, the next lowest price bidder may be contacted for entering into the tender agreement. Efforts may also be made to negotiate the rates equal to that of the lowest bidder. This process may be repeated till the attempts are

successful or all the price bidders are exhausted, whichever is earlier.

(6) All the existing codal rules, G.Os, Executive instructions, etc., applicable to the processing of conventional tenders are equally applicable to the bids to be procured through e-Procurement.

9.10 Preparation of Comparative Tender Analysis Sheet

(1) The tenders received shall be tabulated and a comparative tender analysis sheet prepared by the Indenting Authority. The comparative tender analysis sheet shall also contain the terms and conditions of payment, delivery schedule, tax and any other consideration stipulated by the tenderer.

(2) This comparative analysis sheet shall be prepared in such a way that the landed cost of the materials proposed to be purchased are worked out and are readily comparable. The landed cost shall take into account the discount allowed, all applicable taxes, duties, packing, freight and handling charges, Insurance, if any.

(3) He shall underline in red ink the lowest rates quoted and the name of the tenderer quoting it in the comparative statement.

(4) The comparative analysis sheet shall be sent to the Purchase Committee (for purchases upto Rs.5,00,000/-) / Central Purchase Committee (for purchases above Rs.5,00,000/-) for scrutiny and necessary recommendation to the Tender Accepting Authority.

(5) Wherever negotiations with the tenderers are considered necessary by the Purchase Committee, the tender inviting authority may negotiate with the lowest tenderer and the negotiated rates should be signed by the tenderer. The revised rates after negotiations shall be noted accordingly in the comparative analysis sheet.

9.11 Procurement of Goods and Services for Projects Funded by External Agencies

(1) In respect of projects undertaken by the Departments of the university funded by external agencies, the purchase procedures followed are the same as prescribed by the university, unless specified otherwise by the funding agency.

(2) However, the procedure relating to accounting of goods purchased, physical stock verification etc., shall be applicable as in the case of purchases of Departments of the University.

9.12 Purchase of Books, Periodicals and Journals

(1) The list of books, periodicals and journals proposed for each Department shall be identified by the concerned Heads of the Department and approved in the Departmental Committee.

(2) The books, periodicals and journals shall be procured from the publishers / sources which offer maximum discount and have record of timely supply.

(3) The proposals for purchase of books, periodicals and journals for the University Library shall be placed before the Library Committee and the procurement of books, periodicals and journals made only after the approval of the Library Committee.

(4) The University Librarian is authorized to issue sanction orders as decided by the Library Committee, for purchase of books, periodicals and journals required for the Central Library.

(5) The Principals of the constituent colleges are authorized to issue sanction orders for purchase of books, periodicals and journals pertaining to their colleges, subject to availability of funds / budget allocation. They shall follow the procedure of placing of purchase orders, taking into stock, payment terms etc., as applicable to other procurements.

9.13 Procurement of items from Outside India

(1) Whenever any goods, books, periodicals and journals are required to be purchased from a source outside India, such cases shall be referred to the Central Purchase Committee. The Committee shall examine such cases in detail and recommend as to its necessity, specification, quantity, etc.

(2) If the payment is to be made by raising a Letter of Credit, the concerned Indenting Authority shall write to the Finance Officer indicating the exact Indian Rupee / foreign currency, the name of the bank on which the Letter of Credit is to be raised. The Finance Officer shall take necessary action for getting the Letter of Credit and incorporate it in the Accounts of the University.

(3) However, the concerned Indenting Authority shall be entirely responsible for receipt of the goods in accordance with the specification, quality, conditions of books and journals and installation and commissioning of goods / equipments, etc.

9.14 Issue of Sanctions

(1) In respect of proposal for purchase of goods or procurement of services coming under the sanctioning powers of the officers concerned, the Sanction Order shall be issued by the concerned officer in **Form 76**.

(2) On receipt of sanction orders, the Indenting Authority concerned shall issue Purchase Orders in **Form 77** to the approved suppliers / service providers duly sending a copy to the Finance Branch.

(3) As far as possible, where purchases ordered are meant for distribution to the units, the suppliers shall be instructed to supply the specified items and quantities to the units directly and submit bills for payment, enclosing the copies of invoices wherein the receipt of stock is acknowledged recording the stock certificate by the recipient unit. It shall be the responsibility of the units receiving goods through such orders to ensure that the goods received are in good condition and in accordance with specifications given in the purchase order. In such cases, a condition to the above effect may be incorporated in the tender notification / enquires or quotations released by the University as well as in the Purchase Orders released, wherever necessary.

9.15 Payment Terms

(1) The payment for the goods procured shall be made only after receipt of the goods.

(2) Payment of advances for procurement of goods and services shall be avoided except in cases of importing of goods by availing custom duty exemption and also in specific instances on the recommendation of the Indenting Authority, who shall be responsible for approval of such advance payment.

(3) The Finance Officer shall arrange for payment towards purchase of goods / services on receipt of bills received from the Indenting Authorities with required certification on the bills.

(4) The Finance Officer can reject payment if the bills are not in accordance with the sanction order / specifications or for any other discrepancies.

9.16 Price Variation:

Tenders / quotations with price variation clause shall not be considered by the University.

9.17 Entering into Contract

(1) For purchases of the value of above Rs.20,000/- and below Rs.1,00,000/- the supplier has to sign an agreement abiding by the terms and conditions of the purchase order.

(2) For the purchases exceeding Rs.1,00,000/-, before issue of purchase order, the Indenting Authority shall enter into a contract, on a stamp paper of the value prevailing at the time, with the supplier incorporating all the particulars of the purchase order including penalty clauses for inordinate delay in supplies or non-completion of supply as per delivery schedule stipulated in the purchase order. The contract in **Form 78** shall be signed both by the supplier and the Indenting Authority.

9.18 Accounting of Goods Purchased.

(1) All goods purchased shall be accounted in the Stock & Issue Register in **Form 79.**

(2) The Heads of Units receiving goods shall arrange to mark (paint) the relevant stock number assigned to the each category of goods within three days from the date of receipt of the goods and record a certificate to that effect along with the stock certificate on the bills, before sending them for payment to the Finance Officer.

(3) The Heads of the Departments and the Heads of the Units shall be responsible for the maintenance of Inventory Register of all goods in each of the rooms under their control, including class rooms. In case the rooms are allotted to individual teachers / staff, the Head of the Department shall ensure that proper stock account of the goods in the rooms are maintained and take necessary action as he deems fit to make such persons accountable for it.

(4) The Heads of Departments shall maintain a Register of Fixed Assets acquired by the Department in **Form 80** and account therein the fixed assets like office equipments, laboratory equipments, scientific equipments, engineering equipments, furniture, etc., falling under capital items as per Rule 9.6 above.

9.19 Physical Verification of Stock

(1) The respective Heads of Departments shall arrange for annual physical verification of stock of furniture, fixtures, equipments etc., in the Departments, every year preferably during vacation (i.e. in the month of May).

(2) The physical verification of stock shall be got done by an official belonging to another Department. The Registrar shall draw an Annual Stock Verification Programme, indicating the staff drawn for stock

verification and they shall not refuse the assignment and Heads of Departments shall see that teachers and other officials working in their Departments drawn for the work are allowed to complete the assignment, without delay or giving any excuses. The staff assigned for stock verification shall conduct physical verification under the direction and supervision of the concerned Head of Department / Unit and submit the report to him. They shall also affix their signature in the certificate of physical verification of stock.

(3) Before 15th of June, a report of the result of physical verification of stock in **Form 81** shall be sent to the Registrar with a copy to the Finance Officer by the Heads of Departments / Office along with a report of differences noticed between the actual physical stock and the stock position as per the relevant Stock and Issue Register with the reasons.

(4) Wherever shortages are reported, the Registrar shall get it reviewed and initiate further proceedings for recovery of value of shortages from the officials responsible.

(5) Any excess detected should, after investigation, be entered in the stock accounts at once as a receipt with the remark "excess found on stock verification". No special orders are necessary for this.

(6) Every Indenting Authority shall send a list of value of the assets procured during the preceding financial year in the prescribed **Form 82** before 31st of May, every year to the Finance Officer.

(7) If any Officer of the University has not sent the Annual Stock Verification Report in **Form 81** and the assets value list in **Form 82** within the stipulated time, the Finance Officer shall not accept the payment of contingent bills of the concerned college / department / office / project etc, till the Officer concerned submits the said reports.

9.20 Emergent Purchases.

(1) Emergent purchases are permissible under the following circumstances:

a) when the material required is crucial,
b) when material available in stock is not adequate to meet the immediate requirement,
c) when the purchase of indented material is not effected due to procedural delays,

(2) The Vice-Chancellor / Executive Council may prescribe the financial limits up to which the Officers of the University may make emergent purchases.

(3) The Vice-Chancellor / Registrar may nominate a team of two or three members to make emergent purchases. All emergent purchases made by the team will be duly recorded including the enquiries made and submit such report to the Vice-Chancellor / Registrar.

9.21 Review and Disposal of unutilized / unserviceable items.

(1) The unutilized items lying in the university has to be reviewed periodically to examine whether they are still required for the department for which they have been purchased. The periodicity of review depends upon the value of the items -

(i)	High value items	-	quarterly
(ii)	Medium value items	-	half yearly
(iii)	Low value items	-	annually

Note: The value of items for the purpose of categorization in the above categories is to be determined by the university.

(2) The items which are no longer required for the use of the department may either be transferred to the other departments where they are required or disposed off by sale following the prescribed procedure.

(3) Unserviceable items lying in the university shall be condemned after making due enquiry and thereafter disposed off by sale / auction duly following the prescribed procedure.

(4) The value of items which are broken / damaged / perished shall be written off by the competent authority after making due enquiry.

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CHAPTER - X

10. Externally Aided Projects and Consultancy Projects / Services

10.1 Externally Aided Project

(1) The funds received from the external agencies for general development of the University like buildings, library books, equipments, salary for the post and other projects shall be accounted in the University Development Fund except in exceptional cases where the funding agency specifically insist for maintenance of the separate account. In such cases, the operation and maintenance of separate accounts shall be done as prescribed.

(2) All the instruments received from the funding agencies shall be immediately deposited by the Project Co-ordinator / Development Section to the respective Bank Account without any delay under intimation to the Finance Officer.

(3) The funds received from the funding agencies should be spent for the purpose for which the funds are received. Under no circumstances, the funds should be diverted even for a temporary period. Any re-allocation within the project components shall be with the permission of the funding agency.

(4) Funds received for general purposes like building, equipments, books and salary, the Development Section should allocate the funds in consultation with the Finance Officer and with the approval of the Registrar / Vice-Chancellor.

(5) Action shall be initiated in the Development Section for sending the Utilization Certificate for the funds received towards general development as mentioned above and it is the responsibility of the Development Officer / Registrar to ensure timely submission of the Utilization Certificate. The expenditure shall be incurred as per the guidelines of the funding agency in respect of the funds received for general development.

(6) The procedure prescribed in the University for construction of buildings, procurement of books and equipments etc., shall be normally followed unless the funding agency prescribes different procedure.

(7) The accounts of the funds received for general development shall be got audited by the Statutory Auditor / Chartered Accountant at the end of the tenure of each project and shall be submitted to the funding agency within a prescribed period in the prescribed format.

10.2 Individual Projects:

(1) Project Coordinators / Principal Investigator shall be responsible for

a) Taking prompt follow up action for the release of funds by the Funding Agencies
b) Timely execution of the Project
c) Incurring expenditure as per the terms and conditions stipulated by the funding agency
d) To limit the expenditure component-wise as decided by the funding agency
e) To take action for submission of the Progress Report well in-time
f) To initiate timely action for submission of Utilization Certificate to the funding agencies by the University.
g) To get the Accounts of the projects audited by the concerned as per terms and conditions of the Project.

10.3 Powers of the Principal Investigator / Project Coordinator

(1) In order to ensure timely implementation of the Project, the Project Investigator / Project coordinator shall draw funds directly by submitting the required bills to the Development Branch, subject to the availability of funds received from the projects in the following cases:

a) Funds for Travel
b) Contingency
c) Funds for consumables and chemicals
d) Funds for procurement of equipments upto Rs.10,000/ -
e) Salary for the Project Staff

10.4 Procurement of Services and Goods for the Project:

(1) The Project Coordinator / Principal Investigator with the approval of Head of the Department shall appoint staff for the project period as sanctioned by the funding agency in accordance with the terms and conditions.

(2) It shall be the responsibility of the Project Coordinator / Principal Investigator to terminate the services of the staff as soon as the project period is over. University shall not be responsible and shall not pay any salary in case the staff of the Project is continued beyond the Project period.

(3) All procurement of goods & services shall be made as per the terms and conditions of the Project. Where there are no specific terms and conditions prescribed, method for procurement of the project equipments / goods, the Purchase Rules as prescribed in **Chapter IX** of these Rules shall be followed. The Registrar / Vice-Chancellor shall

ensure that the prescribed rules are followed for sanction of procurement.

10.5 Equipments / infrastructure procured under the project.

(1) The equipments / instruments procured out of the project funds shall be the property of the Department / University after the project period is over.

(2) The Stock of the articles / equipments procured shall be accounted as per the Purchase Rules 9.18.

(3) After the project is over, all the equipments / articles procured shall be taken in to the general stock register of the Department.

(4) During the Annual Stock Verification, the stock of these articles also shall be verified by the concerned.

10.6 Miscellaneous

(1) The Project should not be continued beyond the project period unless it is extended by the funding agency.

(2) University shall not be responsible for any expenditure disallowed by the funding agency.

(3) The institution charges earmarked in the Project funds should be adjusted to the general University fund, unless and otherwise decided by the Vice-Chancellor.

(4) The accounts of the project funds shall be maintained in the formats prescribed by the funding agency.

(5) If any funding agency does not prescribe the formats for accounts of the expenditure, the accounts shall be maintained as prescribed by the university.

10.7 Consultancy / Advisory Projects / Service.

(1) The University Departments of Studies / Faculties shall undertake Consultancy or Advisory Services to State / Central Government Public / Private sector or other external agencies as much as possible.

(2) The University may frame rules for such consultancy projects.

(3) The University shall ensure that the Consultancy cell or one of its branches is made responsible to process all proposals of Consultancy / Advisory Services and for proper reporting and documentation of cases including submission of periodical review reports to the Executive Council .

(4) All proposals approved shall be intimated to the Finance Officer to reflect the anticipated revenue (University share) in the annual budget and watch realizations against it.

(5) The financial transactions relating to such Consultancy / Advisory Services shall be accounted under General fund of the University, under a separate sub-head " Consultancy Projects".

(6) The University may also fix some portion of the consultancy fees payable to the concerned faculty to encourage such services.

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CHAPTER - XI

11. ENDOWMENT

11.1 Vesting of donations / Endowments in Finance Officer:

On execution of the agreement signed by the donor / endower and the Registrar on behalf of the University, the Registrar, as trustee and custodian, shall file together all the documents of endowments / donations, after numbering them in consecutive order of receipt. The Register of Donors shall be maintained in **Form 83** by Registrar. A Register of investments of Endowments shall be maintained in **Form 84** by the Finance Officer.

11.2 Management of immovable property vested in the University:

Wherever property endowed consists of immovable property, the University shall have the right to act as the administrator of the trust, and hold in possession, manage, control and apply the income derived therefrom for the object of the endowment. A separate account for each such property shall be maintained indicating how it is let out or leased, the income that is being derived and utilized. This shall be maintained by the officer in-charge of the Estate Management, distinctly separate from other properties of the University.

11.3 Corpus fund of the endowments

The corpus fund of the endowments shall not be utilised for any other activities of the University

11.4 Award of Scholarships:

The officer responsible for award and release of scholarships to the beneficiaries under the Endowments shall send requisition for funds required to the Finance Officer along with the list of beneficiaries. The Finance Officer shall arrange for issue of cheques drawn in favour of the beneficiaries and arrange for their distribution to the beneficiaries through such officer, obtaining proper acknowledgements from them. Such officer shall be responsible for distribution of cheques to the beneficiaries and furnish acknowledgements obtained from them to the Finance Officer, within a fortnight. A register of Scholarships awarded out of endowments shall be maintained by such officer in **Form 85**.

11.5 Awards of Medals and Prizes:

The medals and prizes shall ordinarily be awarded at the annual Convocation. The Executive Council shall have the power to award a cash prize in lieu of the gold medal whenever the interest earned by the endowment is not sufficient, unless the candidate concerned is prepared to meet the extra

amount. A Register of award of prizes and medals shall be maintained in **Form 86**.

The Executive Council shall determine from time to time, the minimum amount of donation for institution of the endowments for: a) Endowments lectures, b) Institution of chairs, c) Institution of scholarships, d) Institution of gold medals, e) Institution of cash prizes, etc.

11.6 If the funds donated or endowed become insufficient:

If the purposes for which the funds have been donated or endowed cannot be carried out due to insufficiency of funds, the University shall intimate the Donors about the insufficiency and request the donor to provide additional funds that may be required. The University shall not be liable to carry out the purpose of the endowment, unless the donor donates or endows the required additional funds.

11.7 Release of Funds:

(1) The Controller of Examinations shall ascertain from the Finance Officer the amount available in respect of each of the endowments instituted for the award of prizes and medals well in advance of the Convocation. He shall requisition the amount required for the purchase of prizes and medals preferring an Abstract Contingent bill supported by a list of prizewinners ensuring that the value of prizes and medals does not exceed the available amount of each endowment intimated by the Finance Officer. The Finance Officer shall release the fund requisitioned with least delay. The Controller of Examinations shall ensure that the Detailed Contingent bill is furnished to the Finance branch within a specified period from the date of Convocation.

(2) Unspent Interest: If in any year, no scholarship, medal or prize is awarded, the interest accrued shall be added to the corpus fund of the endowment. If any amount is left out after award of the prize in a year, the same shall also be added to the corpus fund.

11.8 Annual Accounts of Endowments:

The Finance Branch shall prepare annually a statement showing the financial position of each endowment.

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CHAPTER - XII

12. Pensions to University Employees

I. Teachers of the University appointed prior to 01.09.2004 shall be governed by, the 'AP University Teachers' Pension Rules 1992'.

II. Non-teaching employees of the university appointed prior to 01.09.2004 shall be governed by the 'Andhra Pradesh Employees Pension Rules 1980'.

III. The teaching and non-teaching employees appointed after 0**1.09.2004** shall be governed by the Contributory Pension Scheme of the Government of A.P.

12.1 Constitution of Pension Fund for the employees appointed prior to 1.9.2004 and eligible for pensionary benefits under A.P. University Teachers' Pension Rules 1992 / A.P. Employees Pension Rules 1980.

(1) Every University established under the Universities Acts of Andhra Pradesh, shall create a Pension Fund to defray expenses towards pension and other pensionary benefits payable to the University employees.

(2) Such pension fund shall consist of:

a) Remittances made by the University towards the Annual contribution of the University from the General fund to the Pension Fund, at the rate prescribed by the Government / Executive Council on the total pay of the employees in service as on 1st of April, every year as per the Register of Sanctioned Posts of Establishment.

b) Pension contribution received from the Previous Employers or by the employees themselves in respect of officials who are appointed and absorbed in the University.

c) Pension contribution paid by the Foreign Employer or Employee himself in respect of employees on deputation to the foreign organizations.

12.2 Operation of Pension Fund

(1) The Pension Fund created shall be operated by opening a separate bank account in a Nationalized bank in the official designation of the Finance Officer. This bank account shall be operated by the Finance Officer on behalf of the University.

(2) The contributions received from other sources and the contributions transferred from the General fund of the University from time to time, shall be deposited to this account and applied for payment of Pension /

Family pension, Death-Cum-Retirement Gratuity and the Commutation of pension to the retired employees of the University. The Surplus amount in the Pension fund not required for immediate use shall be invested in fixed deposits of Nationalized banks with a view to obtaining maximum returns on the investments.

(3) The Pension fund shall not be utilized or diverted for any other purpose other than for payment of pension and other pensionary benefits to the retired University employees.

(4) The Finance Officer shall maintain a Cash Book in **Form 19** to record the transactions relating to the pension fund. Besides, a Register of Investments shall also be maintained in **Form 12** to record investment particulars.

(5) It shall be ensured that a list of pensioners with details of Bank accounts opened for receiving pension, is maintained in his branch and arrangements are made with banks concerned for credit of pension / family pension to the pensioner's accounts on the first working day of every month.

(6) A Pension Payment bill shall be prepared every month before 25th of the month, along with a detailed statement of pensioners, bank-wise indicating the amount of pension to be credited to the bank accounts of the pensioners. He shall draw a cheque for the total amount of the bill and forward the same along with the detailed statement of pensioners to the bank or banks concerned, before 26th of each month (before 24th in the month of February) and ensure that the pension is credited to the accounts of the pensioners on the first working day of each month.

(7) Every pensioner is required to furnish a Annual Verification Certificate (Life Certificate) in **Form 87** to the Finance Officer before **30th of November,** every year. Wherever the pension is paid through the designated bank, the Officer-in-charge of the bank shall obtain the Life Certificate from the pensioner or shall furnish the Life Certificate based on the personal appearance of the pensioner at the bank, and forward the Life Certificates to the Finance Officer, before the end of November. The Life Certificate may be signed by a Gazetted Officer of the State or Central Government or by an Officer of the University not below the rank of Assistant Registrar, Assistant Finance Officer, etc. The pension for the month of December shall not be drawn by the Finance Officer in respect of pensioners who have failed to furnish the Life Certificates through the banks concerned. He shall forthwith intimate the bank as well as the pensioner concerned about the stoppage of pension. When the Life Certificate is furnished after the prescribed date, the withheld pension may be released by the Finance Officer provided valid reason, if any, is furnished by the pensioner to the satisfaction of the Finance Officer.

(8) Every widow or widower to whom family pension has been sanctioned by the University shall furnish a certificate to the Finance Officer in the month of November every year, to the effect that "She /He has not remarried attracting discontinuance of the family pension". If such certificate is not received before the end of November from the widow or widower to whom family pension is granted, the Finance Officer shall stop payment of Family pension for the month of December and onwards and intimate the concerned bank as well as the family pensioner.

(9) In matters not expressly covered in these rules, the provisions of AP Pension Rules shall apply mutatis mutandis.

12.3. Contributory Pension Scheme

(1) It is mandatory to all new employees who are recruited on or after 01.09.2004 to become the members of the scheme. Each employee will pay a monthly contribution of 10% of the basic pay and DA from his salary to the Contributory Pension Scheme.

(2) The contribution towards Contributory Pension Scheme shall be recovered from the salary of the employees every month as is done now for General Provident Fund.

(3) A matching contribution shall be made by the University for each employee who contributes to this scheme.

(4) The Universities may formulate a Pension Scheme advantageous to the employees as well as the university and get it implemented through the public sector insurance companies.

(5) Nomination has to be filed at the time of admission into the scheme and has to be revised upon marriage of the subscriber and thereafter once in five years. Necessary entry to the effect of filing the nomination along with name of nominee(s) should be noted in the Service Register of the concerned employee.

12.4 University Employees' Welfare Schemes

(1) The University may implement Welfare Schemes like Provident Fund, Group Insurance, Family Benefit Funds etc., for the benefit of the employees of the University by framing Statutes / Rules or by issue of Executive Instructions.

(2) The Statutes / Rules / Orders / Instructions of the University providing for implementation of employees welfare schemes shall specify the object, the group of employees covered, the eligibility conditions, the rate of subscription, benefits accruing from the schemes, the responsibilities of the Drawing and Disbursing Officers and the employees, modalities relating to opening of Bank Account, Operation

of the Funds, the Accounts records to be maintained and Annual Accounts to be placed before the Executive Council.

(3) Wherever the University adopts any rules relating to the employees' welfare schemes framed by the Government for its employees, the University shall specify in the order of adoption as to the authority / authorities which shall exercise the powers in this regard. The University shall ensure that the provisions of the Government Rules adopted are strictly adhered to.

(4) The Financial transactions of each **welfare scheme** shall be accounted under in a separate bank account.

(5) The Finance Officer shall operate the accounts of the Employees' welfare schemes and maintain separate cashbook for each scheme.

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CHAPTER - XIII

13. Distance Education

Each university is running distance education programme by admitting candidates on the basis of a qualifying test to the under Graduate / Post Graduate programmes etc. The course material is supplied to the candidates and contact programmes are arranged at the study centers through qualified teaching staff.

The Director is the Head of the center for distance education. He is assisted by a Deputy Registrar / Assistant Registrar and other Non-teaching support staff.

13.1 Income and Expenditure of the Programme

(a) Income:
- (i) The fees for the qualifying test
- (ii) The course fees paid by the candidate
- (iii) Examination fee
- (iv) Other miscellaneous fee such as convocation fee, issue of certificate etc.

(b) Expenditure:
- (i) Salaries of staff
- (ii) Remuneration of Counsellors
- (iii) Contingent expenditure at the study centre
- (iv) Printing and supply of course material
- (v) Conduct of examinations
- (vi) Pension contribution for the employees
- (vii) Other miscellaneous expenses such as rents for the study centers etc.

13.2 Responsibilities of the Director of Distance Education

(1) The Director shall maintain the records of accounts referred to in Rule 3.7 as are applicable to the activities of the Directorate.

(2) He shall maintain detailed accounts of receipts and expenditure and furnish any information required by the Vice-Chancellor and Finance Officer.

(3) He shall prepare the budget for his Directorate as per the directions of the Vice-Chancellor / Finance Officer and furnish it to the Finance Branch as per the budget calendar in the prescribed format.

(4) The expenditure towards various activities of the Directorate for which services are provided by other Departments of the University and expenditure met out of the budget provision made for such Departments shall be charged to the Directorate, including Administrative / overhead charges at such percentage decided by the Executive Council.

(5) The Director shall prepare the annual accounts comprising Income and Expenditure Account for each financial year and submit it to the Finance Officer, for being placed before the Finance Committee / Executive Council.

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CHAPTER - XIV

14. Miscellaneous

14.1 Advances and Deposits

(1) Advances:

Advances are generally given for the following purposes, subject to such restrictions and conditions stipulated by the University.

a) Personal Advances to Employees, like Festival Advance, Bicycle Purchase Advance, Motorcycle / Motorcar Advance, House building/ House Purchase Advance, etc. The account of the advances paid and the recoveries made shall be maintained in the Register of advances in **form 10** and Register of recoveries in **form 11** respectively.

b) Advances to Departmental officers of the University to meet expenses towards urgent purchases, seminars, conferences, workshops, etc., These advances shall be adjusted on submission on Nonpayable Detailed contingent bill in **form 46** duly furnishing the details with supporting vouchers.

c) Advances to other executing agencies like Roads & Buildings Department, HWSSB, APSEB, etc., of the Government for execution of any works of University as Deposit Contribution Works. These advances shall be adjusted on the basis of the completion report furnished by the Executing Agency along with details of the total expenditure incurred for the work.

(2) **Deposits**

a) Generally, the following types of deposits are received by the University.

(i) Security Deposits from Employees,
(ii) Contractor / suppliers deposits for the fulfillment of their contracts,
(iii) Earnest money deposits of tenderers,
(iv) Deposits representing sums which cannot be brought to an account under any revenue head, and
(v) Other departmental deposits.

b) The accounting procedure of Contractors Security Deposits and the Earnest Money Deposits is laid down in Rule 8.15 of **Chapter VIII**. It shall be applicable even in the case of Security Deposit / Earnest Money Deposit obtained from the suppliers.

c) Register of Deposits: Other deposits referred to under clauses (iv) and (v) of sub-rule 14.1.2(1) above shall be accounted in the Register of Deposits separately and full **details of the purpose for which such** deposit is received and the conditions if any, shall be clearly noted therein. In addition to this, the date of receipt and receipt number and the Cash book Folio number should also be recorded in the register.

i. Each part of this register shall be opened on 1st of April every year, with the details of the outstanding balance as on 31st March of previous year. The deposit received during the year shall be entered in the relevant part as and when each transaction occurs. At the end of each month, a total of deposits received during the month should be arrived at and agreed with the corresponding figures in the monthly accounts.

ii. The refund of deposits in cash or by transfer or by adjustment should be noted against the original credit entry in the deposit register and the total refunds in a month agreed with the corresponding figures in the monthly accounts.

iii. A plus and minus memorandum of deposits shall also be prepared for each set of deposits indicating;

A)	Opening Balance	Rs._____
B)	Deposits Received during the Month	Rs._____
C)	Total Deposits (A+B)	Rs._____
D)	Refunds during the month	Rs._____
E)	Closing Balance (C-D)	Rs._____

d) In the case of deposits falling under types (ii) & (iii) of sub-rule (2)(a), amount deposited may be **released by the Finance Officer** after due fulfillment of the terms of contract on the recommendation of the University Engineer and with the approval of the Vice-Chancellor. Before repayment, it shall be ensured that the deposit is actually outstanding and conditions for the refund of deposits are satisfied.

e) The deposits are outstanding liabilities and hence should not be utilised to meet general expenses. However, the deposits of the types mentioned in (ii) to (v) of sub-rule 14.1.2(a) above, remaining for THREE complete account years after their refund falls due, shall be transferred to the credit of the University, as lapsed deposits. If claims are preferred subsequently and admitted, the amounts may be refunded as miscellaneous charges out of University Funds.

14.2 University Printing Press

(1) The Executive Council shall constitute a **Press Advisory Committee** to advise the University relating to the functioning, policies, administration, budgeting for the printing activities. Such Committee shall invariably have the Director of Printing, Stationery and Publications of the Government as one of the members besides such other members nominated by the Executive Council.

(2) The University press shall be responsible for printing of all forms and registers and books of routine use in the offices of the University. In addition to this, printing work relating to University publications shall also be undertaken.

(3) All printing works of the university shall be got done through the university press only. If the Director of the University press expresses his inability to undertake the work, the work may be awarded to outside agencies. All such printing works awarded to outside agencies shall be first got approved by the Press Advisory Committee and thereafter the Director or the designated officer shall follow the procedure of inviting tender, acceptance etc., as laid down in the Purchase Rules in **Chapter IX**.

(4) The University printing press shall maintain the following record in the forms indicated against each.

Sl. No.	Register	Form No.	Purpose
1	Printing work requisition register	**88**	To record the requests received for printing work from the Departments / Unit of the University
2	Work Cost / Work docket sheet	**89**	To record the assignment of job to staff, material issued, man hours spent on the job and total cost of the job
3	Work cost register Department wise	**90**	To account individual works chargeable to the Departments of the University

(5) Apart from the above, the Printing Press shall maintain the Stock and Issue Account in the prescribed **Form 79** in respect of (a) Paper and other raw material purchased for printing works, (b) Non-consumable stores and (c) Register of Fixed Assets (Plant & Machinery) in **Form 80**.

(6) The press in-charge shall raise a bill in **Form 91** for the work done (based on the details entered in the work cost register) for the Departments of the University and send it to the concerned Heads Of Departments, in triplicate. The indenting officer shall countersign the

bill with a certificate accepting the debit of cost of work and to charge it to the budget head of account of the Department. He shall return two copies of the bill to the press in-charge, retaining the other copy for his office reference. The press in-charge shall retain one copy and send the original copy to the Finance Officer for scrutiny and adjustment.

(7) The press in-charge shall prepare an annual account of **Receipts and Payments** of the printing press at the close of each financial year, and furnish the details of balance value stock of raw materials, finished books and other productions and value receivable from the Departments of the University. He shall send it to the Finance Officer for scrutiny and for placing it before the Executive Council along with other accounts of the university.

14.3 Constituent Colleges and their Responsibilities

(1) All receipts of fees and other amounts shall be remitted to the University fund. Only amounts (including scholarships) which are authorized to be credited to the Principal's Bank account shall be deposited to that account and utilized for authorized purposes. Proper care should be taken to ensure that all amounts received from the students and the Common Entrance Test cell towards admission and other fees in the form of Bank drafts / cheques are deposited to the designated Bank account of the University on or before the specified date.

(2) The Principal shall ensure that all the transactions of receipts & payments made through the Principal's Bank account are reconciled with Bank every month.

(3) Wherever the University prescribes procedure for remittance of admission and other fees by the students through the notified Banks / branches of Banks / online remittances, production of receipt / challans in support of payment of fees to the colleges shall be insisted upon. The Principals of the colleges shall ensure that no student is admitted to the courses of study unless receipts / challans are produced along with other required documents, at the time of admission.

(4) The Principals shall prefer bills in the prescribed forms in respect of claims payable out of University funds and send them to the Finance Officer for arranging payment.

(5) In the case of expenditure incurred out of specific funds deposited to the Principal's Bank account and those released by the University to meet expenses in connection with any scheme or activity, the Principals shall maintain proper accounts supported by vouchers and produce them for audit and inspecting authorities.

14.4 University Library

(1) **Payment of subscription for Periodicals:**

a) Where subscription for Periodicals for which advance payment is required to be made, orders should be placed directly with the publishers or through a subscription agency of known standing. The subscription amount shall be drawn on an Abstract Contingent bill by the Librarian and shall be paid in advance for periodicals only on receipt of the Proforma invoice, and shall be checked against their regular invoice at the end of the year. The advances shall be adjusted when the receipt for the payment is received from the publisher / agency by submitting Non-payable Detailed Contingent bill to the Finance Officer. While sending the bill for adjustment to the Finance Officer, the following certificate shall be recorded: "Certified that the periodicals subscribed are being received by the Library"

b) If any issue of the periodical is not received against the order, the Publisher / agent should be asked to replace it free of cost. The Librarian shall be responsible to ensure that periodicals are received promptly and regularly against advance payments made. Periodicals meant to be kept as sets shall be bound on the completion of the volume and will be accessioned and shelf listed in the usual way.

(2) **Payments for Newspapers and Magazines**: Payments for the Newspapers, Weekly and Monthly magazines shall be made monthly, quarterly or yearly as the case may be, on receipt of the invoice / bill from the vendor by preferring a Detailed Contingent bill and obtaining cheque in favour of the vendor, from the Finance Officer.

(3) **Physical verification of books, Journals, equipments, library materials and non-consumable items**:

a) As a general rule, the physical verification of books, journals, periodicals stocked in the Library shall be undertaken once a year.

b) There shall be an annual verification of all the books in the Reference Section of the Library. In respect of other sections of the Library, having regard to the size of the library, the time required, the cost and the personnel involved etc., if it is not possible to have physical verification done annually, random sample checks shall be carried out in such a way so as to cover the entire Library stock at least once in every three years, or as may be directed by the Library Committee.

c) As far as possible, the physical verification of stock should be got done by officers/ staff other than those working in the

Library. If this is not possible, this may be entrusted to the staff members of the library who are not connected with the custody of books of the particular section taken up for physical verification.

d) In the case of Manuscripts, Art collections, Rare publications, encyclopedias etc., a complete physical verification shall be done by a senior officer personally, every year.

e) The fact of physical verifications as required under these rules shall be certified by the Librarian and sent to the Finance Officer for record.

(4) **Writing off losses of Books and Journals of the University Library:**

The Library Committee shall lay down norms to write off the value of books and journals lost, worn-out etc. After annual verification as above, the findings thereof shall also be placed before the Library Committee. The value of the missing books, the books withdrawn from the library as torn and which cannot be bound securely shall be taken out from the value of the books and such write off shall be as per the norms laid down by the Library Committee. Till such norms are laid down by the Library Committee, write off shall be done with the approval of the Executive Council.

(5) **Collection of Library Deposit and Fines and accounting thereof:**

a) The Librarian shall collect Library deposits from the students borrowing books at the rate prescribed in the rules formulated by the Library Committee. Besides this, he shall collect fine for delay in return of books at such rates depending on the period of delay, as fixed by the Library Committee.

b) With the approval of the Finance Officer, the Librarian shall open a Bank account in his official designation and credit Library deposits collected from the students to that account. He shall operate this account for refund of deposits to the students. He shall maintain a Library Deposit Register in **Form 92** and account therein the receipt and refund of Library deposit, as and when the transaction takes place.

c) Other collections from students towards fines and penalty and cost of books not returned shall be deposited to the specified bank account intimated by the Finance Officer, as they relate to receipts of the University.

14.5 National Service Scheme

(1) All National Service Scheme activities of the University shall be organized and carried out by the National Service Scheme Coordinator appointed by the University.

(2) The National Service Scheme Coordinator shall prepare an annual plan of the activities sponsored / approved by the Central / State Government and submit it to the Finance Officer indicating the details of schemes, estimated expenditure, expected sources of funds including University share, for consideration and providing funds in the annual financial statement (budget). The Finance Officer shall examine the proposal and make necessary budget provision in the annual budget and submit it to the Executive Council for consideration.

(3) The National Service Scheme Coordinator shall be responsible to follow up with the Central / State Government for release of funds due from them for the various National Service Scheme activities proposed by him.

(4) A separate account shall be maintained in respect of grants received from Central / State Governments. The Finance Officer shall release funds from this account to the National Service Scheme Coordinator for approved activities for which funds are provided.

(5) The National Service Scheme Coordinator shall be allowed to open a Bank account in his official designation for operating funds received from the Finance Officer. He shall prepare Abstract Contingent / Detailed Contingent bills for funds required for National Service Scheme activities and send it to the Finance Officer for issue of Cheque.

(6) The National Service Scheme Coordinator shall maintain proper accounts for the moneys received and expenditure incurred out of it. He shall maintain accounts records mentioned in Rule 3.7, as are required to account the transactions pertaining to National Service Scheme. He shall furnish reports that may be called for by the Finance Officer.

(7) Wherever he draws money on Abstract Contingent bills, he shall render Non-payable Detailed Contingent bills for the advances drawn through Abstract Contingent bills, within a fortnight. In case of delay in rendering accounts, unless extension of time for submission of Non-payable Detailed Contingent bill is obtained, the Finance Officer shall initiate appropriate action including withholding all further payments.

(8) The Vouchers not submitted to Finance Officer and other accounts records shall be safely preserved by the Coordinator till they are audited by the Statutory Auditor and all the objections raised, if any, are cleared.

14.6 Hostels

(1) Wherever there is a Chief Warden / Director (Hostels) / Dean (Hostels), the Wardens will function under their control. The Chief

Warden will open a Bank account under his official designation for operating the funds relating to Hostels management to which the following remittances shall be credited:

a) Boarding and Establishment charges collected from the students, mess charges received from the Principals of constituent colleges.
b) Caution Money Deposit collected from the students admitted to hostel,

The Chief Warden will release the funds required by the Warden for running the Messes from time to time.

(2) The Wardens of the hostels run by the University shall be allowed to open a Bank account in their official capacity as Wardens with approval of the Finance Officer. They shall draw advances from the Chief Warden through abstract contingent bill for meeting the expenses of the Hostels / messes and render proper accounts every month through non-payable detailed contingent bill. The Wardens shall pay to the vendors and other agencies related to Hostel / Mess management through the Bank account. In case of non-settlement of an advance by the Warden, the Chief Warden shall stop further advances till the previous advance is settled.

(3) It shall be the responsibility of the Principal to ensure that required certificates in respect of the students eligible for scholarships are obtained from the students at the time of admission.

(4) Soon after the admissions to the Hostels are over, the Chief Warden / Warden, shall send a list of students admitted to the hostels in **Form 93** to the Principal of the College concerned and the Registrar.

(5) As the payment of boarding charges in respect of reserved categories of hostel inmates is dependent on the receipt of grants from the Social Welfare Department of the Government, the Principal shall take timely action to claim the grants from the concerned Department by raising the bills in time duly supported by required certificates.

(6) The Chief Warden/Wardens of the hostels shall be responsible to maintain proper accounts for the amounts collected from the students admitted to hostels, the amount of establishment and boarding charges received and the expenditure incurred there-from. They shall maintain accounts records mentioned in Rule 3.7, besides certain other basic account records like stock and issue account of groceries, furniture-fittings, linen, kitchenware and daily consumables purchased as may be prescribed by the Finance Officer.

(7) The Wardens shall prefer an Abstract Contingent bill for the amount of boarding charges receivable for each month and send it to the Principal of the college concerned/Chief Warden by the first of the concerned month. They shall enclose to the Abstract Contingent bill, the Non-

payable Detailed Contingent bill for the amount drawn for the second previous month. Unless the Non-payable Detailed Contingent bill for the second previous month's advance is enclosed, the Principal/Chief Warden shall not admit the Abstract Contingent bill and no further advances shall be released.

(8) In the case of special purchases or services procured with special sanctions from the competent authority, the Detailed Contingent bills shall be prepared and sent to Finance Officer along with a copy of the sanction order. After passing the bills, the Finance Officer shall arrange to issue the cheque in favour of the party concerned and send the cheque to the Warden for delivery to the party concerned, duly obtaining acknowledgement.

(9) The Wardens of the hostels shall furnish such other accounts statements as may be prescribed by the Finance Officer, from time to time. They shall submit every month before 15th, the bank reconciliation statement for the previous month to the Finance Officer, without fail.

14.7 University Guest House

(1) The maintenance of the University Guest house(s) shall be the responsibility of the officer in-charge of the Guest House(s) who shall function under the direct control of the Registrar.

(2) The University shall frame rules covering:

(a) procedure for allotment of accommodation in the Guest House,

(b) fixation of rent for different categories of occupants,

(c) arrangements for boarding and fixation of charges therefor and

(d) fixation of user charges for telephone and other services and facilities.

(3) The officer in-charge shall be responsible for the maintenance of the Guest House, collection of rent and other charges from the guests and deposit the collections to the designated Bank account of the University.

(4) He shall maintain the accounts pertaining to room rents, other charges, boarding expenses etc.,

(5) He shall maintain a Guest Register to record the arrival and departure details of the guests in **Form 94**.

(6) He shall pass receipt (printed / computer generated) for the amount collected from the guests retaining the counterfoil of the receipt book for record and verification.

(7) He shall also send a monthly statement of guests accommodated in the Guest House and the charges collected etc., during the previous month in **Form 95** by 15th of every month to the Registrar and the Finance Officer.

(8) The Finance Officer or his nominee shall inspect the accounts of the Guest House periodically, at least quarterly.

14.8 Horticultural Activities

(1) The University shall designate one of its Officers as officer in-charge of Nursery, Parks and Gardens of the University who shall work under the direct control of the Registrar in coordination with the Officer in-charge of Estate Affairs.

(2) The Officer in-charge shall maintain a detailed list of Nurseries, Parks and Gardens duly assigning an ID number for each of these. He shall also record in such register the manpower sanctioned for each of these places.

(3) He shall maintain the accounts and also other records like stock account of consumables like manures, sand and red earth, insecticides, fungicides, etc., and for equipments, pots, plants, seeds and seedlings, etc. He shall also maintain a Revenue Yielding Properties Register i.e., fruit bearing trees, pasturelands, plantations and other garden products.

(4) He shall submit a detailed list of activities for each year by January to the Finance Officer indicating the anticipated revenue and expenditure for the next financial year. The Finance Officer, shall provide funds for these activities, as deemed necessary, in the annual budget of the University.

(5) The officer-in-charge shall draw required funds by preferring Abstract Contingent / Detailed Contingent bills to the Finance Officer for arranging payment.

(6) The Finance Officer shall admit claims only against the approved budget.

(7) The Officer-in-charge shall submit such reports as the Finance Officer may prescribe in this behalf, from time to time.

14.9 University Health Centers / Dispensaries

(1) The Medical Officer of the Health Centre / Dispensary shall be responsible for proper accounting of medicines purchased and dispensed to the students and staff of the University.

(2) He shall draw the funds required for the purchase of medicines and for the maintenance of Health Center by preferring claims to the Finance Officer through Abstract Contingent Bill / Detailed Contingent Bill as may be necessary.

(3) The Register of patients maintained by the Health Centre / Dispensary should clearly indicate the medicines prescribed and the medicines issued to individual patients.

(4) The expenditure on the maintenance of Health Centre shall be met from the provision made in the Budget of the University.

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CHAPTER - XV

15. Financial Information System

In view of the idea of e-governance picking up pace, it is suggested that the universities may have a common integrated Financial Information System. Such a system would ensure increased efficiency and transparency of the Financial Management of the Universities. The benefits broadly are:

(i) Ready Monitoring of the University financial position

(ii) Standardization of formats for financial transactions

(iii) Ready availability of information about the overall and item wise financial position

(iv) Effective planning and monitoring of budget utilization

(v) Quick generation of report to funding agencies and other sources

The proposed system covers financial transactions such as payrolls, student fees, income from various sources, deposits, advances, purchases, stores etc.

The proposed system shall broadly consist of the following modules:

(i) Budget module covering various aspects of the budget like sanctions, approvals for expenditure, revisions etc.

(ii) General ledger covering the cash book, other ledgers and modules to generate various financial statements

(iii) Employee module covering service particulars, payroll, leave account, leave encashment, loans and advances, cumulative benefits etc.

(iv) Administration module covering posts sanctioned, reservation structure, recruitment, posts vacant and so on

(v) Purchase module covering purchase, requests and approvals, quotation/ tendering process, purchase order generation, goods and invoices receipts.

(vi) Payment module covering approvals for payment, cash / cheque payment, advance settlement,

(vii) Bank module covering cash /cheque deposits, investments, cash transfers, interest details, bank reconciliation etc.

(viii) Student module covering admission register, tc and other registers, fee collection, scholarships, loans, insurance cover etc.

(ix) Laboratories module covering details of equipment purchase, maintenance details, cost of equipment, chemicals purchase and movement of chemicals and so on etc.

(x) Academic module covering affiliations, inspections, fee collections, academic regulations, combination fee, recognition fee etc.

(xi) Examination module covering nominal rolls, fee collection particulars, hall ticket generation, examination stores, purchases and utilization, valuation data and confidential information etc.

(xii) Hostels module covering enrollment, room allotments, fee collections, fee exemptions, mess bill generations, stores etc.

(xiii) Modules relating Center for Correspondence Courses / Distance Education / Centre for Inclusive Studies and Social Exclusion, and Other Centres capturing their transaction data.

(xiv) Receivables module covering various income receipts (including agricultural, horticultural, plantations) and their status.

(xv) General Stores module covering inventory, maintenance, materials receipts and issues

(xvi) Assets module covering all fixed assets such as lands, buildings, equipments

(xvii) Library module containing books, journals, non-print material, maps, charts etc. and other assets such as equipments

(xviii) Pension and Terminal benefits, Contributory Pension Scheme, EPF module

(xix) Modules relating sports and games, NSS etc.

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FORMS

Form 1
[Rule 3.7 (1) (a)]
PETTY CASHBOOK

Receipts						
Month & date	Particulars of receipts	Salary	TA	Contingencies	Others	Total
1	2	3	4	5	6	7

Payments						
Month & date	Particulars of payments / remittances	Salary	TA	Contingencies	Others	Total
8	9	10	11	12	13	14

Form 2
[Rule 3.7 (1) (b)]
STOCK ACCOUNT OF RECEIPT BOOKS

Receipt Particulars										
Sl. No	Date	Opening balance	Source of receipt	No. of books received	Series no.	Book no.		Receipt.		Total no.
						From	To	From	To	
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**

Issue Details								Signature of the receiver	Balance	Date of return of receipt Book	Signature of official receiving the used book
Date	To whom issued	No. of Book issued	Series no.	Book no.		Receipt.					
				From	To	From	To				
12	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**	**21**	**22**	**23**

Form 3
[Rule 3.7.1(c)]
DAY BOOK OF CASH COLLECTIONS

Date	Receipt book no.	Receipt no.	On what Account*					Total Collection	Date of remittance into Bank
1	2	3	4	5	6	7	8	9	10

* Depending on the types of receipts, number of Columns may be provided in this segment.

Form 4
[Rule 3.7.1 (d)]
REGISTER OF INSTRUMENTS RECEIVED

Sl. no.	Date	From whom received	On what account (Purpose)	Cheque /. DD no. and Date	Bank on which drawn	Amount	Date on which deposited into bank
1	2	3	4	5	6	7	8

Form 5
[Rule 3.7 (1) (e)]
REGISTER OF REMITTANCES

Date of Remittance	Name of the Bank	Account no.	Cash	Cheques / DDs			Total	Bank Challan no. & Date
				Cheque / DD no.	Date	Amount		
1	2	3	4	5	6	7	8	9

Form 6
[Rule 3.7 (1) (f)]
CONTINGENT REGISTER

Date	Description of the Contingent Charges	Authority	Amount	To whom payable / Paid	Number of supporting sub-vouchers
1	2	3	4	5	6

Budget Head of Account					Signature of the Drawing officer
Budget Head	Amount allotted	Expenditure up to previous bill	Cumulative Expenditure	Balance of allotment (Col. 8-10)	
7	8	9	10	11	12

Form 7
[Rule 3.7 (1) (g)]
CONTINGENT ORDER BOOK
(Payments from Permanent Advance)

Date	Description of articles / Nature of charges to be used with justification for the need	Order of the head of the Office	Date of actual payments
1	2	3	4

Form 8
[Rule 3.7 (1) (h)]
CLASSIFIED REGISTER OF REVENUE AND EXPENDITURE

Revenue

Date	Receipt./ CBF No.	Head of account	Head of account	Head of account	Head of account	Head of account	Total revenue
1	2	3	4	5	6	7	8

Expenditure

Date	Voucher / CBF No.	Head of account	Head of account	Head of account	Head of account	Head of account	Total Expenditure
1	2	3	4	5	6	7	8

Note: The gross amount of the salary bill shall be accounted towards salary expenses in the Register.

Form 9
[Rule 3.7 (1) (k)]
REGISTER OF DEPOSITS (CONTRACTORS & SUPPLIERS)

Details of Receipts							
Sl. no.	Date	From whom received	Receipt no. or Challan no. of the Bank or DD no. and Date	Amount	Cash Book Folio no.	On what account received	Date of Deposit (if received in cash) in the cases cheque / DD etc., the date of realization as per Bank Statement
1	2	3	4	5	6	7	8

Details of Refunds							
Date	Refund Bill no. / Vr. no.	Bill amount	Refund order no. / Date	Cheque no. and Date	Bank account on which issued	Actual Date of payment as per the Bank Statement	Remarks
1	2	3	4	5	6	7	8

Note: Separate Folio may be allotted to each type of Deposits.

Form 10
[Rule 3.7 (1) (l)]
REGISTER OF ADVANCES

Sl no.	Name of the Establishment	Name of the Employee	Employee ID no.	Amount of advance sanctioned	Purpose of advance	Bill no. and date	Date of submission to FO	Cheque no. & date of FO's office
1	2	3	4	5	6	7	8	9

Note: **(1)** Separate Folios shall be allotted for different types of short term personal advances sanctioned to employees.

(2) For other amounts drawn on AC bill as advances to meet other expenses, separate Folio shall be allotted and column provided to note the NDC bill Number and Date, amount actually spent and unspent amount …… re-credited with receipts Number or bank challan details and date of submission to FO for adjustment.

Form 11
[Rule 3.7 (1) (m)]
REGISTER OF RECOVERIES FROM SALARY.

Month	Sl no	Name of the establishment	Name of the employee	Employee ID no.	Gross salary	Recoveries effected Mo from salary bill						
						IT	PT	LIC	GIS	GPF	HBA	MCA
1	2	3	4	5	6	7	8	9	10	11	12	13

Recoveries effected from salary bill										
Society	Bank	FA	Quarters rent	Electricity charges	UGIS	Bus fare	Others, if any, to be specified	Total deduction	Net amount	Bill no. & date
14	15	16	17	18	19	20	21	22	23	24

Form 12
[Rule 3.7 (1) (n)]
REGISTER OF INVESTMENTS

Sl. No.	FDR no. & date	Amount invested	Source from which amount invested in bank deposits	Date of investment / Renewal	Rate of interest	Maturity date	Interest earned *	Particulars of CBF No. for encashment / renewal
1	2	3	4	5	6	7	8	9

* Note: If the interest is payable at periodic intervals, additional columns shall be provided

Form 13
[Rule 5.2 (10)]
REGISTER OF GRANTS

Source of Grant _____ (Govt. of A.P, Govt. of India, UGC Etc.)
Nature of the Grant _____(Block / Development / Additional / Specific Project / Schemes Etc.)

Month	Sl. no.	Sanction order no. / date	Amount sanctioned	Purpose of Grant	Cheque no. / LOC no. and date	Date of credit to PD A/c / Bank A/c
1	2	3	4	5	6	7

Form 14
[Rule 5.5.1.2A. i (c)]
FORWARDING LETTER – ADMISSION FEES

Name of the College _____ Date _____

Ref. No _____

To,
The Registrar
……..University
……..

Sir,

Sub:-Submission of Admission related fees.

The admission & other related fees due to the University collected from the students admitted to the college for the Academic year / semester ……..…… is submitted herewith vide DD for Rs…….. bearing No……..……. dated……. drawn on ……. Bank.

The details for the amount collected are as under:

Sl.No.	Course / Combination	Year / semester	OC		BC		SC/ST		Total	
			No. of students	Amount	No. of Students	Amount	No. of students	Amount	No. of students	Amount
1	2	3	4	5	6	7	8	9	10	11

Student-wise details of fee collection furnished in the statement enclosed. The receipt of the DD and the enclosure may kindly be acknowledged.

Thanking you

Yours Faithfully

Head of the Institution

Form 15
[Rule 5.5.1.2A. i (c)]
FORWARDING LETTER – EXAMINATION FEES

Name of the College……. Date……
Ref. No……..

To,
The Controller of Examinations
……..University
…….

Sir,

Sub: - Submission of Examination fees collected from students of the College.

The Examination fees collected from the students of the college for the Academic year / semester…… is submitted herewith vide DD for Rs…….. bearing No……. dated……. drawn on ……. bank.

The details of fees collected are as follows:

Sl.No.	Course / Combination	Year / semester	OC		BC		SC/ST		Total	
			No. of students	Amount	No. of Students	Amount	No. of students	Amount	No. of students	Amount
1	2	3	4	5	6	7	8	9	10	11

Statement showing fees collected student-wise is also enclosed. The receipt of the DD and the enclosed statement may please be acknowledged.

Thanking you

Yours Faithfully

Head of the Institution

Form 16
[Rule 5.5.1.2A i (d)]
FORWARDING LETTER – AFFILIATION FEES

Name of the College……. Date……
Ref. No……..

To,
The Registrar,
……..University
……..

Sir,

Sub: - Submission of Affiliation Fees

The Affiliation fees for the year / years…….. is submitted herewith vide DD for Rs…….. bearing No……..…. dated……. drawn on ……. bank.

The details of Course, combination and type of affiliation are as follows:

Sl. no.	Course	Combination	Permanent Affiliation fees amount	Renewal fees amount	Introduction of new course (Proposed new Course) fees amount	Permanent renewal fees amount	Total Affiliation Fees amount
1	2	3	4	5	6	7	8

The receipt of the DD may please be acknowledged.

Thanking You.

Yours Faithfully

Head of the Institution

Form17
[Rule 5.5.1.2A (ii) (b)]

ACKNOWLEDGEMENT FOR RECEIPT

No…….. Date……
Received from……

Sl no.	Particulars of Fees	Amount
1	Affiliation / Annual fee / Renewal of Affiliation	
2	Introduction of New Course / Additional Subjects	
3	Registration / Eligibility / Examination / Convocation	
4	Migration / Provisional Certificate / NOC	
5	Duplicate / Consolidated Marks Card	
6	Registration of Graduate	
7	Cost of Admission statement form	
8	Any other receipts (to be specified)	
9	Cheque / DD no…….. (Subject to Realisation)	
	Total	

Rupees……

……
Cashier

Form 18
[Rule 5.5.1.2A ii (g)]

REFUND VOUCHER

Sl no.	Name & address of the payee	College class & section	Ref. to Sl. no. & page of DCB register	Reasons & Authority for refund	Receipt no. issued	Date of receipt	Amount realised	Date of payment to bank	Amount to be refunded	Remarks
1	2	3	4	5	6	7	8	9	10	11

1. Certified that the amount noted in Col 8 have been credited to the Bank on the dates noted in col. 9
2. Certified that the amounts mentioned in this bill have not been claimed for refund in any other bill, or paid back otherwise previously.

Residential Address of the Payee
Signature of the Payee

Place:
Date:

Certified that the facts of refund have been noted in DCB register against the relative names and also concerned original receipts.

Place:
Date:

Signature & Designation

Note: Application may be sent through the college concerned.

Form 19
[Rule 5.5.1.2A iii (c)]

GENERAL CASH BOOK

Name of the Fund / Bank Account number……

Receipts				
Date of receipt	Particulars	Cash	Bank / Treasury	Head of account
1	2	3	4	5

Payments					
Date of payment	Particulars	Cash	Bank / Treasury		Head of account
			Amount	No. of cheques	
1	2	3	4	5	6

……..
Finance Officer

(At the close of each month reconciliation should be effected between the closing balance shown in this book and that appearing in the Treasury schedule or Bank Pass Book. The Finance Officer should sign the cash book monthly after this has been done)

Form 20
[Rule 5.5.1.2(B) (i) (a)]
PAY-IN-CHALLAN

UNIVERSITY
Challan – Student

Date: …….

Name of the Bank: ….....……
Account no.:

Name of the Student: …….…….....
Course: ……Combination: ……
Year / Semester: ……..

Code	Account Head	Amount Rs.
	Admission Fees – Scheme __	
	Correspondence Course Fees:	
	Registration Fee-Correspondence	
	Examination Fee-Correspondence	
	Contact Programme Fee-Correspondence	
	Examination Fees:	
	Examination Fee	
	Marks card Fee	
	Scrutiny Fee	
	Convocation Fee	
	Revaluation Fee	
	Other Fees:	
	Application Fee	
	Migration Fee	
	Diploma Certificate Fees	
	Certificate Fee	
	Fee for shortage of attendance	
	Other Fee (specify)	
	TOTAL	

Amount in words……

Cash / DD no. ……Drawn on….....
….....
(Name of Bank & Branch)
Signature of the remitter

For the use of the Bank

Date…….

RECEIPT No

AMOUNT

in words…… only

BANK SEAL WITH DATE

Signature of the Receiving Cashier

Note: The University may prescribe separate pay-in-challan forms for fees collected from students, colleges, departments of the University etc., depending on the banking and accounting systems followed.

Form 21
[Rule 5.5.2 (12)]
REPORT OF CASH COLLECTION

Name of the Office / Unit……

Sl.No.	Date of collection	Receipt no.	Purpose for which collected.	Amount collected	Date of Deposit into Bank	Remarks
			Rs.	Rs.		
1	2	3	4	5	8	9

Prepared by Checked by

Signature of the Head of the Office

Form 22
[Rule 5.7.6 (1)]
DCB REGISTER – ADMISSION FEES

Sl No.	Course	Combination	Year / semester	OC			BC			SC/ST			Total fees due (7+10+13)
				No. of students	Fees per student	Fees due	No. of students	Fees per student	Fees due	No. of students	Fees per student	Fees due	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Arrears amount due		Total admission fees due	Collection during the Year					Balance		
Year	Amount		Date	Particulars of DD / Cheque /Remittance challan	Against current dues	Against Arrears	Total Collection (20+21)	Against current dues (14-20)	Against Arrears (16-21	Total Due (23+24)
15	16	17	18	19	20	21	22	23	24	25

Admission fee includes:

1. Registration fee
2. Admission fee
3. Sports Development fee
4. N.S.S fee
5. Processing fee
6. Eligibility fee

Note: At the end of the academic year, any change in the number of intake of students under each of the categories i.e., OC, BC, SC/ST, should be indicated and effective DCB position given separately in an Annexure.

Form 23
[Rule 5.7.6 (2)]
DCB REGISTER– AFFILIATION FEES

Name of the College: Amount in Rs.										
Sl. no.	Demand for the current year								Arrears	
	Course	Combination	Fresh	Renewal	Permanent	Permanent Renewal	Introduction of new course	Total	Year	Amount
			Amount	Amount	Amount	Amount	Amount	Amount (4 to8)		
1	2	3	4	5	6	7	8	9	10	11

Name of the College:						
Total Demand (9+11)	Collection during the year				Balance Due	
	Date	Particulars	Collection			
			Year	Amount	Year	Amount
12	13	14	15	16	17	18

Note: At the end of the Academic year, the changes in the position of demand towards Affiliation fees should be shown separately college-wise..

Form 24
[Rule 5.7.6 (3)]
DCB REGISTER – EXAMINATION FEES

Name of the College: Amount in Rs.										
Demand for the current year										
Sl. no.	Annual / Semester	Course	Combination	I Year /Semester			II Year /Semester			Total (7+10)
				No. of students	Fees per student	Amount	No. of students	Fees per student	Amount	
1	2	3	4	5	6	7	8	9	10	11

Arrears Due		Total Demand (11+13)	Collection during the year		Balance Due (14-16)	
Year	Amount		Year	Amount	Year	Amount
12	13	14	15	16	17	18

NOTE: 1.Separate DCB Register to be maintained for each financial year. 2. Each college details to be entered in one separate sheet of DCB Register. 3. Arrears of earlier years to be entered in the Arrears column. 4.The number of columns of fees due may be expanded suitably depending on the duration of the course/ semesters

Form 25
Rule 5.7.6 (4)
REGISTER OF DEMAND, COLLECTION AND BALANCE – LANDS AND BUILDINGS OF THE UNIVERSITY

Sl. no.	Type of land and buildings	Name of the organization / person occupying the land / buildings	Date of occupation	Order no. and date	Date of vacation / expiry of lease	Mode of allotment of the land and buildings	Rate of lease amount / rent of the buildings	Demand for the current year
1	2	3	4	5	6	7	8	9

Arrears of previous Years, if any	Total Demand	Collection			Balance Due			Penal amount collected, if any	Receipt no. & date of collection	Challan no. & date of credit to bank
		Arrears	Current	Total	Arrears	Current	Total			
10	11	12	13	14	15	16	17	18	19	20

Form 26
[Rule 5.7.6 (5)]
DEMAND, COLLECTION AND BALANCE REGISTER OF OTHER REVENUE YIELDING ITEMS

Sl. no	Type / Kind of Revenue yielding item/s rented out / given on hire	To whom rented out / leased / hired	Rate of rent / hire charges / lease		Arrears of Previous years if any
			Per month / annum	Amount due	
1	2	3	4	5	6

Total Demand (5+6)	Collection			Balance Due			Penalty / Fine collected, if any
	Arrears	Current	Total	Arrears	Current	Total	
7	8	9	10	11	12	13	14

Form 27
[Rule 5.9 (2)]

DEMAND, COLLECTION AND BALANCE REGISTER OF FEES INCOME REIMBURSABLE BY THE GOVERNMENT

Category of students:…….

Sl. no.	Course	Combination	Year / Semester	No. of students	Fees per student	Amount claimed as reimbursement	Arrears amount due of previous years, if any		Total fees due
							Year	Amount	
1	2	3	4	5	6	7	8	9	10

Reimbursed during the year			Balance Due		
Against current dues	Against arrears	Total Amount received	Against current dues	Against Arrears of previous years	Total Amount Due
11	12	13	14	15	16

Form 28
[Rule 6.1 (12)]
REGISTER OF BILLS SENT FOR PAYMENT TO FINANCE BRANCH.

Name of the Office ……

Sl no.	Bill or Invoice no.	Date	Amount of the Bill	Name of the Supplier	Sanction Order no. and date	Date of Supply	Date of dispatch of Bill to FO
1	2	3	4	5	6	7	8

Date of Receipt of Cheque	Cheque no.	Date	Name of the Bank	Date of delivery of Cheque to the Supplier	Remarks
9	10	11	12	13	14

Form 29
[Rule 6.1(15)]

REQUISITION FOR CHEQUES IN FAVOUR OF DRAWING OFFICERS

Sl. no.	Name of the Supplier	Amount	Reasons
1	2	3	4

Signature of the Drawing Officer

Form 30
[Rule 6.2 (3)]
REGISTER OF CHEQUE BOOKS RECEIVED FROM BANKS

Name of the Bank…….. Account No……..

Sl. No.	Opening balance of the Cheque Books	Cheque Leaves Numbering		No. of cheque books received	Total cheque books (col.2+ 5)
		From	To		
1	2	3	4	5	6

Issue to Office / section	Cheque books issued	Cheque Leaves Numbering		Initials of the receiver	Balance number of cheque books	Remarks
		From	To			
7	8	9		10	11	12

Form 31
[Rule 6.2 (12)]
REGISTER OF CHEQUES DRAWN

Name of the Bank on which drawn ……..

Date	Bill No/ voucher no. & date	Nature of payment	Gross amount of the bill	Adjustments, if any	Net amount payable	Cheque no. and date	Name of the payee
1	2	3	4	5	6	7	8

Form 32
[Rule 6.2(17) (d)]
INDEMNITY BOND IN LIEU OF LOST CHEQUE

THIS DEED OF INDEMNITY made on the…….…….. day of …… between…….……son of…….resident of …… or (1) …… son of ……..……...…….resident of ……... (2)……son of……..resident of ……..……..etc., carrying on business in co- partnership under the name style of…….…….. at ……..……. or……..……..a company Registered under the Indian Companies Act, 1913/Companies Act, 1956 having its registered office at…….……..(hereinafter called 'The Indemnifier' which expression shall unless excluded by or repugnant to the context be deemed to include his heirs, executors, Administrators, Legal representatives, successors and permitted assigns of the ONE PART AND the Registrar (hereinafter called 'The University' which expression shall unless excluded by or repugnant to the Context be deemed to include his successors or assigns) of the other part.

WHEREAS ON THE ……day of…….cheque No ……dated…….on……(Name of the Bank) for Rs……..was drawn by ...……in favour of the Indemnifier.

AND WHEREAS the Indemnifier has represented to the University that the said Cheque has been lost by him /during transmission by post to him.

AND WHEREAS at the request of the Indemnifier the University has agreed to issue a second Cheque for Rs……..being the amount of the said previous Cheque no…….dated…….. upon the Indemnifier giving such Indemnity as hereinafter contained.

NOW IT IS HEREBY AGREED by and between the parties hereto as follows:

(1) In consideration of the said premises and of the agreement on the part of the University in issuing in favour of the Indemnifier a second Cheque for Rs……being the amount of the previous Cheque No……..dated……...…the Indemnifier doth hereby agree and undertake to refund to the University on demand and without demur the said sum of Rs…… in the event of the said previous Cheque No…….……..dated…….……being presented to and paid by the Bankers and to Indemnify the University and keep the University harmless and Indemnified from and against all expenses which may be incurred by the University in relation thereto or in connection therewith.

(2) The University agrees to bear the Stamp Duty, if any, chargeable on these presents.

IN WITNESS WHEREOF the parties hereto have set and subscribed their respective hands hereunto on the…… day and year first above written.

Signature of the Indemnifier.

Signed by the said Indemnifier in the presence of:-

Signed for and on behalf of the University by Shri……

(Name & Designation)

in the presence of:

1.

2.

Form 33
[Rule 6.3 (1)]

REGISTER OF SANCTIONED POSTS OF ESTABLISHMENT

Designation of the Post	Pay Scale	Sanctioned Strength	Persons working against the posts
1	2	3	4

Note: This Register shall be maintained for each of the Institutions / Departments / Offices etc. and monitored regularly.

Form 34
[Rule 6.3 (2)]
ANNUAL ESTABLISHMENT RETURN

Sl. no.	Name of the Employee	Designation	Pay scale of the pos		Basic pay for the year	Rate of increment	Date of increment during the year
			Min	Max			
1	2	3	4	5	6	7	8

Total pay for the year	Total D.A for the year	Total H.R.A for the year	Total CCA for the year	Other allowances for the year	Leave encashment salary	Total salary for the year….
9	10	11	12	13	14	15

Form 35
[Rule 6.3 (13) (b)]
FORM OF BOND OF INDEMNITY FOR DRAWING ARREARS OF PAY AND ALLOWANCES OR PENSIONS OF DECEASED UNIVERSITY SERVANT OR PENSIONER.

KNOW ALL MEN BY THESE PRESENTS THAT I …….. (a) ……..widow / husband / son / daughter of Shri / Shrimathi……..(b) ……residing at ……. (c) …….. (hereinafter called "the obligator" which expression shall unless exclude by or repugnant to the context include his / her heirs, executors, administrators and legal representatives), and I / we (1) …… (d) …… son of…… resident of ……..and (2) …….. (e) ……..son of …….. resident of ……..Surety / sureties on behalf of the obligator (hereinafter called "the Surety" / "Sureties" which expression shall unless excluded by or repugnant to the context includes his / their heirs, executors, administrators and legal representatives) bind ourselves jointly and severally to the Vice-Chancellor hereinafter called "the University" which expression shall unless excludes by or repugnant to the context include his successors and assigns) on demand and without a demur a sum of Rs…… (f) …… (Rupees……) for which payment well and truly to be made we bind ourselves firmly by these presents.

Dated this …….day of…… month of ……. year
WHEREAS the foresaid Shri / Shrimathi……. (b) ……was at the time of his / her death in the employment of receiving a pension of Rs…….. from the University.

AND WHEREAS the above bounded Obligor……. Died on the day of ……. month of ……. year and there was due to him / her sum of …… (f) ……. (Rupees……..) for pay and allowances in respect of his / her said employment in respect of his / her said person.

AND WHEREAS the above bounded obligor……. (a)……. Claims to be entitled to the said sum as heir of her / her husband / wife / father, the said Shri / Shrimathi……. (b) …….. but has not obtained letters of administer or a succession certificate to the property and effects of Shri / Shrimathi.

AND WHEREAS the obligor has satisfied the University that she / he is entitled to the aforesaid sum and that it would cause undue delay and hardship if she were required to produce letters of administration of or a succession certificate to the property and effects of the said Shri / Shrimathi……. (b)……

AND WHEREAS the University desire to pay the said sum of the Obligor but under the University rules and orders it is necessary that he / she should first execute a bond with one surety / two sureties to indemnify against all claims to the amount so due to the said Shri / Shrimathi……(b) …….. before the said sum can be paid to the Obligor.

NOW THE CONDITION of this bond is such that if after payments has been made to the obligor, the obligor or the Surety / sureties shall in the event of a claim being made by any other person against the University with respect of the aforesaid sum of Rs…….. (f)……. (Rupees……) refund to the University, the sum of Rs…… (f)……(Rupees…….) and shall otherwise indemnify and save University harmless from all liability in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the said bond shall remain in full force, effect and virtue.

IN WITNESS WHEREOF the parties hereto have hereunto set their respective hands the day and the year first above written.

……1……. Signed by the above named signed by the above named Surety /Sureties in the pre-obligor in the presence of …… sence of……..

(1)…….2…….. Witness (1)…….
(2)…….3…….. (2)…….

Note:
(a) Full name of the claimant
(b) Name of the deceased University servant / Pensioner
(c) Full address and place of residence of the claimant
(d) First surety
(e) Second Surety
(f) Amount of the claim

1. Signature of the Obligor.
2. Signature of the first Surety.
3. Signature of the second Surety.

1. Name and designation of the Officer directed or authorized to accept the bond for and on behalf of the Vice-chancellor
2. Name and designation of witness.

Note: The Obligor as well as the Sureties should have attained majority so that the bond may have legal effect or force.

Form 36
[Rule 6.4 (3)]
PAY BILL

Pay Bill for the month of:
Department / Office: …….
Unit Office: ……...
Name of the Establishment: ……..

Sl.no.	Name of the Official with Designation	Earning						
		BASIC PAY	DA	HRA	CCA	Conveyance	OTHERS	**Total Earnings**
1	2	3	4	5	6	7	8	9

Deduction								**Net Pay (9-17)**
EWF	FA	FBF	PT	LIC	IT	OTHERS	**Total Deductions**	
10	11	12	13	14	15	16	17	18

CERTI FICATE

1. Certified that I have satisfied myself that all amounts drawn in bills 1 month, 2 months / 3 months previous to this date, with the exception of those detailed in the statements (of which the total has been refunded by deductions from this bill) have been disbursed to the proper persons and that their acquittances have been taken in my office.

2. Certified that no person borne on this establishment has been absent either on other duty or suspension or with or without leave (except casual leave) during the month.

Note: When no absentee statement accompanies the bill this certificate should be struck out.

3. Certified that no leave has been granted without reference to the applicant's service Book, leave accounts and to the leave rules applicable to him, that I have satisfied myself that it was admissible, and that all grants of leave, departures on, and return from, all periods of suspension and other duty and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.

4. Certified that all appointments and substantive or officiating promotions have been entered in the Service Books of the persons concerned under my attestation.

5. Certified that no person for whom house-rent allowance is its equivalent in the form of a personal compensatory allowance has been drawn in this bill has been in occupation of rent-free University Quarters during the period for which the allowance has been draw.

6. Certified that all officials permanently entertained and who have received permanent increases to their pay during the month have been duly effected the rate of subscription to the General Provident Fund from 1st of April as per rules.

7. Certified that in case of new employees, permanent or temporary satisfactory evidence of the dates of birth have been received and has been entered in the Service Book along with other particulars.

Form 37
[Rule 6.4 (5)]

LAST PAY CERTIFICATE

1. Last pay certificate of …… of the …… proceeding on ..……..……..……. to ……

2. He has been paid up to ……..at the following rates:

Particulars Rate
Substantive pay ……
Officiating pay …….
Allowances, etc…….

Deductions
……..
……..
……..
3. He made over change of the office of ……
……..……
…….on the …….. noon of ……

4. Recoveries are to be made from the pay of the University servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

Period	Rate	Amount
From…… to……at Rs……a month		
From…… to……at Rs……a month		
From…… to……at Rs……a month		

6. He is entitled to draw the following:-
……
……
……. ……..

7. He is also entitled to joining time for ……days.

8. The Details of the income-tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

Signature……
Dated……. Designation……

Details of Recoveries
Nature of recovery…….
Amount Rs…….
To be recovered in ……Instalments.

Deductions made from leave salary
From…… to……at Account of ……..Rs……..
From…… to……at Account of ……..Rs……..
From…… to……at Account of ……..Rs……..

Contd. ……

Name of months	Pay	Pension / PF Contribution	Funds and other deductions	Amount of Income-tax recovered	Remarks
April 20...					
May 20...					
June 20...					
July 20...					
August 20...					
September 20...					
October 20...					
November 20...					
December 20...					
January 20...					
February 20...					
March 20...					

Form 38
[Rule 6.4 (12) & (13)]

STATEMENT OF NET SALARY PAYABLE TO EMPLOYEES – BANK WISE

Name of the Department…….. Name of the Drawee:……..

Sl. no.	Employees Bank Account Number	Employee code Number	Name of the Employee	Net salary payable
1	2	3	4	5

Form 39
[Rule 6.6.1 (a)]
CLAIMS OF MEMBERS OF AUTHORITY

Sl. no	Name of the member	Member of which Authority	Nature of Claims (..Fees etc)	Period for which claimed
1	2	3	4	5

Amount claimed	Date of payment	Cheque no. and date	Amount paid	Remarks
6	7	8	9	10

Form 40
[Rule 6.6.2 (a)]
MEMO OF TRAVELLI NG ALLOWANCE.
(For use by Non-Official Members of University Bodies)

1. Name :
2. Residential Address :
3. Name of the University body :
4. Basic pay [whether applicable] :
5. For which month :
6. Purpose of Journey :
7. Place where payment is required :

Place of journey									Amount Claimed
Date	From	Hour of Departure	To	Hour of Arrival	Train / Bus	Incidental D.A	Mileage	Halt Allow.	Total Rs.
1	2	3	4	5	6	7	8	9	10

GRAND TOTAL (in words)……

1. CERTIFIED that I have travelled in First / Second class / Air / Rail / Bus for this journey.
2. CERTIFIED that T. A & D.A has not been claimed from any other source for this journey.

CONTENTS RECEIVED

Place……
Date…….. STAMP

Signature

(For use in Finance Branch)

Budget Head:…….

Passed for payment by cheque on the ……(Name of the Bank), for Rs……

(Rupees…….)

In favour of

Case Worker Superintendent Finance Officer

Form 41
[Rule 6.6.3 (e)]

REGISTER OF TA BILLS COUNTERSIGNED

Sl. no.	Name of the employee	Designation	Name of the Office / Unit	Places visited	Dates of visit	T.A. claimed
1	2	3	4	5	6	7

Advance if any, adjusted	Net amount passed for payment	Cheque no. & date	Bank on which issued	Initial of the case worker	Initial of the Officer
8	9	10	11	12	13

Form 42
[Rule 6.7.4 (b)]
BILL FOR PERMANENT ADVANCE

Head of Account…….

Received this……..day of…..…….200…… from the Finance Officer, ……...…….University…….. a sum of Rs…… (Rupees…… on account of permanent advance sanctioned in Order No ……. dated……

Station:
Date: Signature

Name:
Address:
Occupation or
Designation of the payee.

FOR USE IN FINANCE BRANCH

Voucher No…… Date:……..

Pay Rs……. (Rupees……..) in favour of Sri/Smt……..……..examined and entered.

Cheque No…….Date…….Amount Rs…….. on bank.

Form 43
[Rule 6.7.4 (g)]
REPORT OF TRANSFER OF CHARGE BY OFFICERS

No……..

Office of the……...
……
Station…….
Date…….

1	Name of the Officer	
2	Designation of the relieved Officer	
3	Name of the relieving Officer	
4	Designation of the relieving Officer	
5	Date and Hour of transfer of charge: (Whether forenoon or afternoon should be clearly noted).	
6	Authority under which the transfer is made	
7	Address of the relieved Officer during leave	

*Certified that (i) A statement of unadjusted advance & unsettled audit objections has been attached to the charge report forwarded to the Finance Officer.

(ii) An acknowledgement of the permanent advance will be attached to the next salary bill of the relieving Officer.

Signature of the Relieving Officer

Signature of the Relieved Officer

To
1. …….
2. …….
3. …….
4. …….

Note:-This report is not required when the transfer of charges is due to an officer proceeding on casual Leave.

Form 44
[Rule 6.7.5 (a)]
DETAILED CONTINGENT BILL

MAJOR HEAD : MINOR HEAD : SUB HEAD : DETAILED HEAD :		VOUCHER NO:
Number of Sub-Voucher	Description of charge and authority for all charges requiring special sanction	Amount Rs.
	(In words Rupees……) Total	

(1) I Certify that the expenditure included in this bill could not, with due regard to the interest of the University Service, be avoided

(2) Certified that all the articles detailed in the vouchers attached to the bill have been accounted for in the Stock Register

(3) Certified that the purchases billed for have been received in good condition that their quantities are correct and their quality good, that the rates paid are not excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payment.

(4) CERTIFIED THAT:

(a) The expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scales of charges for the conveyance used and

(b) The University servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance for the duty which necessitated the journey.

Appropriation for the Current Year 201 - 201 Rs.

Expenditure including this bill

BALANCE AVAILABLE

Signature of Drawing Officer

Designation

Passed for Rs…….(Rupees ……only) for payment by Cheque/Cash/DD. to……

Asst. Supdt. A.R(Accounts) D.R(Accounts) Finance Officer

Paid by Cheque No……
Date……..

Form 45
[Rule 6.7.6 (b)]
ABSTRACT CONTINGENT BILL

Bill No……
Bill for contingent charges of …….. for the month of……..

Head of Service		Voucher no.	
No. of Sub- Vouchers	Description of charges and number and date of Authority for all charges requiring special sanction	Amount	
		Rs.	P
	(Rupees in words……..)		

Station:
Date:

Signature and designation of the Drawing Officer

CERTIFICATE

I certify that my detailed contingent bill for all contingent charges drawn by me prior to the first of the current month has been forwarded on…….. with all necessary vouchers to the Countersigning Officer for countersignature and transmission to the Finance Officer.

Station:

Date: Signature & Designation of the Drawing Officer

For use in Finance Branch			
Passed for Rs.			
Auditor	Supdt.	A.R(Accounts) / D.R.(Accounts)	Finance Officer

Form 46
[Rule 6.7.6 (g)]
DETAILED CONTINGENT BILL (NON-PAYABLE)

……University	Bill of contingent charges of	Month of……20…
Head of Service		Voucher no.

No. of Sub- Vouchers		Description of charges and number and date of Authority for all charges requiring special sanction	Amount	
No.	Date of payment		Rs.	P
		(Rupees in words……..) TOTAL		

Name of detailed head	Allotment of current year	Expenditure up to previous bills	Expenditure of the present bill	Total Expenditure uptodate	Balance available	Reference to A.C Bill (no. and date)

Disbursing Officer's Certificate

I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided.

I have satisfied myself that the charges entered in this bill have been really paid and rates are reasonable.

I herewith refund the unspent amount of Rs._____ through DD / Cheque no. _____ date._____.

Station:
Date:

Signature and Designation of
Drawing Officer

.

Form 47
[Rule 6.7.7 (g)]
REGISTER OF EXAMINATION ADVANCES

Sl no.	Name of the Department / Unit	To whom paid	Head of Account	AC Bills							
				AC Bill no & date	No & date of order	Purpose for which the advance is drawn	Amount of advance	Date on which drawn	Ref. to cash book	Initials of the officer	Amount drawn
1	2	3	4	5	6	7	8	9	10	11	12

NDC Bills Adjustment					
Particulars	Date	When adjusted	Amount adjusted	Balance credited cheque no. or receipt no.	Remarks
13	14	15	16	17	18

CASE WORKER SUPERINTENDENT FINANCEOFFICER

Form 48
[Rule 6.7.7 (i)]
CONSOLIDATED BI LL OF RENUMERATION – EXAMINATION RELATED
To be submitted in Triplicate by Chief Superintendents

Date:
Finance Officer's Copy (Original)
Chief Superintendents Copy /Controller of Examination Copy:
1st copy 2nd Copy

Consolidated remuneration bills in respect of valuers / Examiners / Paper setters / Reviewers etc., pertaining to Post Graduate / First / Second / Final Year under Graduate University Examination held during April / May / June / October / November Examination of the Year 20……

Scheme:…….. Course:……

Subject:……

Sl. no.	Name of the Valuers / Examiners etc., with full address of the College / Residential	Nature of assignment Valuer / Examiner / Paper setter / reviewers / Chief Examiners etc.	No. of Scripts Valued / reviewed and other work done and authority	Number of days worked	Duration of exam
1	2	3	4	5	6

Prescribed rates by the University	Total Amount Claimed		Amount Disallowed if any	Total amount passed for payment	Signature of the teacher	Remarks
	Remuneration	Conveyance allowance				
7	8	9	10	11	12	13

CERTIFICATE

Certified that the above consolidated Remuneration Bills of the Examiners / Valuers etc., as listed out are in conformity with the approved panel of Examiners by the University and the number of scripts and other assignments given to him are in order the amount of remuneration claimed against each examiner / valuer etc., are with reference to the prescribed rates by the University and hence a sum of Rs. …… (Amount in words……..) and this bill may be accepted and passed for payment.

"Countersigned"

Place: Name of the Chief Superintendent
Date: In Block Letters with full signature and address

Controller of Examinations

FOR OFFICE USE ONLY

Office of the Finance Officer
……University
Head of service……
Passed for payment by cheque in the ……
……. For Rs……..……
……..
……..in favour of ……

Superintendent Finance Officer

ACKNOWLEDGEMENT (In the Office Copy)

Received……..Cheques in respect of the * * * * teachers and they have been handed over to the respective persons.

Place: Chief Superintendent
Date:

Form 49
[Rule6.7.7 (i)]
EXAMINATION RELATED CONTINGENT EXPENDITURE STATEMENT

Examination Centre……

Sl. no.	Date	Vr. No.	Amount	To whom paid	On what account					Total expenditure
1	2	3	4	5	6	7	8	9	10	11

Note: Depending on the types of contingent expenditure, purpose may be indicated in the column 6-10 provided under "on what account"

Abstract

1) Advance amount received from the FO /Controller of Examinations Rs……..
2) Total amount spent Rs…….
3) Balance amount returned to FO / Controller of Examinations Rs……..
(DD no. Challan no. & Date on which remitted to bank)
4) Name of the bank and A/C to which remitted.

Form 50
[Rule 6.7.9 (c)]
ACCOUNT OF FRANKING MACHINE

Date	Previous balance	Present Purchase	Total	Used	Balance	Signature of Superintendent
1	2	3	4	5	6	7

[Rule 6.7.9 (c)]
ACCOUNT OF POSTAGE STAMPS

Receipts		Value of Stamps received	Letter number	Value of stamps affixed	Daily balance	Initials of dispatcher	Remarks
Date	Voucher no.						
1	2	3	4	5	6	7	8

Form 51
[Rule 6.7.11 (e)]
ACCESSION REGISTER

Date	Accession no.	Author	Title	Publisher, year of publication and place of publication	Pages
1	2	3	4	5	6

Binding source	Bill. no. and date	Price	Call no.	Date of withdrawal	Remarks
7	8	9	10	11	12

Form 52
Rule 6.7.12 (b)
CENTRAL STORES INDENT FORM

INDENT FOR……..
Dated:……..

Please arrange to supply the following……. through Sri / Smt …….. of ……..…… Office / Section / Department, Bearer of this Indent.

Sl. no.	Name of the articles	Quantity required in figures	Quantity issued in words	Stock ledger and folio no.	Signature of the Issuer	Acknowledgement of the receiver	Remarks
1	2	3	4	5	6	7	8

CERTIFIED that the items drawn on previous indents have been duly accounted for, and completely utilized for the Office / Section / Department use only.

Signature of the Indenting Official

Supplied the items mentioned in col.4 above and taken necessary entries in the Stock Register

Signature and Seal of the Supplying Officer

To be recorded on the office copy of the Indent

Received the contents in good condition and taken to stock

Seal & Signature of the Receiving Officer

Form 53
[Rule 6.7.14 (f)]
REGISTER OF TELEPHONE CHARGES

Allotment Rs: ……

Sl. no.	B.R no. & Date	Telephone no.	Department / Office to which Telephone belongs	Bill amount Rs	Progressive expenditure Rs	Balance of allotment
1	2	3	4	5	6	7

Form 54
[Rule 6.7.15 (f)]
REGISTER FOR PAYMENT OF MOTOR VEHICLE INSURANCE PREMIA

Sl. no.	Vehicle no.	Chassis no.	Engine no.	Period of currency of previous policy	Due date of renewal
1	2	3	4	5	6

Details of Payment of Premium					Remarks
Cheque no. & date	Premium amount	Name of the bank on which drawn	Name of the Insurance Company	Policy no. & date	
7	8	9	10	11	12

Form 55
[Rule 6.7.15 (g)]
VEHICLE LOG BOOK

Log book of University Motor Vehicle in the custody of
……..

Type of Vehicle……. Name of the Driver…… Engine no. …….. Registration no.…….

PART-I
MOVEMENT OF VEHICLE

Date	Place		Opening Reading	Closing Reading	No. of Km's run	Details of places traveled	Purpose of journey and who traveled in the vehicle	Quantity of petrol purchased (in Litres)	Initials of the Driver	Initials of the officer
	From & Time	To & Time								
1	2	3	4	5	6	7	8	9	10	11

NB: - Average number of KM's per liters during the month should be worked out at the end of each month.

PART-II
SERVICING, REPAIRS etc.

Date of servicing	Date on which the vehicle went out of order	Nature of Repairs	Date on which vehicle was sent for repairs	Date of return of vehicle after repairs	Replacement of equipments or parts	Cost of Servicing	Cost of repairs and replacements	Reference to the Bill accepted or paid	Initials of the officer	Remarks
1	2	3	4	5	6	7	8	9	10	11

PART-III
SPARE PARTS AND ACCESSORIES

Sl. no.	Name & Description of spare parts and tools received or purchased	Quantity received	Date of receipt or purchase	Quantity issued	Date of issue	Acknowledgement of the driver	Balance	Remarks by the officer
1	2	3	4	5	6	7	8	9

Form 56
[Rule 6.7.15 (B) (b)]

REPORT OF OPERATION OF VEHICLES FOR TRANSPORTATION OF STUDENTS AND STAFF OF UNIVERSI TY

Section A: University Vehicles operated

Date	Vehicle no.	Route details of starting & ending point	Schedule no. of Trips	Distance Covered	Actual no. of trips Performed	Reasons for non-operation of trips schedule
1	2	3	4	5	6	7

Section B: Contract Vehicles operated

Date	Vehicle no.	Route details of starting & ending point	Schedule no. of Trips	Distance Covered	Actual no. of trips Performed	Reasons for non-operation of trips schedule
1	2	3	4	5	6	7

Form 57
[Rule 6.7.15 F (c)]
REGISTER OF VEHICLES HIRED

Sl no.	Date	Type of vehicle hired	vehicle no. of the hired vehicle	Name of the travel agency from which hired	Period For Which Used				Total no of
					From		To		
					Date	Time	Date	Time	
1	2	3	4	5	6	7	8	9	10

Distance covered			Charges Paid		Receipt of the agency			Remarks
Opening KMS reading	Closing KMS reading	Total distance covered	Rate per k.m.	Amount	Bill no.	Date	Amount	
11	12	13	14	15	16	17	18	19

Form 58
[Rule 6.7.18 (f)]

REGISTER OF SUITS
Section A: Cases Instituted by the University

Sl. no.	Date	Department from which received (case) with no. & date	Case no. & name	Names of respondents	Advocates name (Case given)	Section to which case pertains	Subject matter in brief	Result of the case with date
1	2	3	4	5	6	7	8	9

Case Worker Superintendent Officer In-charge Registrar

Section B: Cases instituted against the University.

Sl. no.	Date	Department against whom the case is filed	Case no. & name	Names of appellant	Advocates name (Case given)	Section to which case pertains	Subject matter in brief	Result of the case with date
1	2	3	4	5	6	7	8	9

Case Worker Superintendent Officer In-charge Registrar

Form 59
[Rule 7.11 (2)]
RE-APPROPRIATION STATEMENT

Major Minor sub. And detail head of Budget (The same details must be given as in the … Budget Estimate)	Heads of estimate proposed to be increased				Heads of estimate proposed to be reduced				Remarks: here to fill the reasons for exceeding the allotment and for anticipating savings
	Amount as in the sanctioned Budget Estimate	Actual expenditure up-todate viz.	Probable expenditure during remainder of the year	Amount of additional allotment required	Amount as in the sanctioned estimate	Actual expenditure up-todate viz	Probable expenditure during remainder of the year	Amount available for reappropriation	
1	2	3	4	5	6	7	8	9	10
Total									
			Total						

Form 60
[Rule 7.12 (1)]
BUDGET CONTROL REGISTER

Year.....
Department..... Account Code..... Sub-Head of Account.....
Budget Allocation for the year Rs.....

Date	Vr. no.	Cheque no. & Date	Particulars of Payment	Amount	Cumulative Expenditure	Balance available	Remarks	Initials of A.R / A.O.
1	2	3	4	5	6	7	8	9

Form 61
[Rule 7.12 (1)]
REPORT ON THE PROGRESS OF RECEIPTS AND EXPENDITURE

				Rs. In lacs
Head of Account	Budget Estimate for the current year	Actuals for the quarter	Actuals upto the quarter (Cumulative)	Percentage of actuals to Budget
1	2	3	4	5
RECEIPTS				
Revenue / Capital				
EXPENDITURE				
Revenue / Capital				

Form 62
Rule 8.10 (3)

REGISTER OF AGREEMENTS

Sl. no.	Reference to the no. of item in the Register of Tenders	Date of Agreement	Name of work	Name of contractor executing the work	Date of commencement of work	Date of completion of work as per Tender
1	2	3	4	5	6	7

Extensions granted if any				Actual date of completion of work	Whether any penalty levied as per agreement& at what rates etc.	Voucher no. and Month of final payment	Initials of	
By whom	From	To	Reference to & Date				D.A.O	E.E.
8	9	10	11	12	13	14	15	16

Form 63
[Rule 8.11 (9)]
TENDER OPENING REGISTER

Sl no.	Date	Tender notification		Brief description of Works / Supplies tendered	Date of opening of tender	Names of the Contractors / Suppliers who have submitted tenders	no. of pages	Remarks	Initials of the officer opening the tender
		No	Date						
1	2	3	4	5	6	7	8	9	10

Form 64
[Rule 8.18 (2)]
COMPLETION REPORT OF WORK

Name of work……..
Head of Account…….
Authority……

Description of work	Amount as estimated	Amount expended	Savings	Excess	Percentage of excess if any	Date of commencement	Date of completion	By whom	Whether the work was executed satisfactorily or otherwise	Remarks
1	2	3	4	5	6	7	8	9	10	11

Form 65
[Rule 8.20 (2)]
MEASUREMENT BOOK

Sl. no.	Measurement			Quantity (volume)	Remarks
	L	B	W		
1	2	3	4	5	6

Form 66
[Rule 8.20 (3)]
MEASUREMENT BOOK STOCK REGISTER

Opening Balance of MB	No. of MB's received & date of receipt	MB no.		Total no. of MB's in stock	MB no. Issued		To whom issued	Signature of the receiver	Balance MB' available in stock
		From	To		From	To			
1	2	3	4	5	6	7	8	9	10

Form 67
[Rule 8.20 (10)]
REGISTER OF STANDARD MEASUREMENT BOOKS

Printed no. alphabetical	Location	Particulars of Work		By whom certified as correct to form the basis of Annual Repair Estimates and Payment to Contractors		Remarks
		Name of Building	Pages	Name and Designation	Date	
1	2	3	4	5	6	7

Form 68
[Rule 8.20 (11)]
MEASUREMENT BOOK MOVEMENT REGISTER

Date	Measurement book no.	To whom sent	Signature of the receiver	Date of return to University Engineer's Office	Acknowledgment of the receiver
1	2	3	4	5	6

Form 69
[Rule 8.23 (2)]
HAND RECEIPT

Pay by Cash / Cheque

Head of the Office

Cash Book Vr. no. & Date
Cheque no.
Cash Book Folio no.

…… ……. ……
Cashier Signature of the Paying Officer

RECEIPT

No……
Received from……the sum of Rs……..……(words)……
……..by cash /Cheque ,on account of ……(Name of the work or purpose for which payment is made)

Date…… …… ...……
Signature of the receiver

Form 70
[Rule 8.26(1)]
CONTRACTOR'S LEDGER

Name of contractor :										
Particulars of Bill or Voucher			Net transactions detailed by suspense heads			(Name of Work or Account (in red ink) and particulars of transaction	Gross Transactions		Total value of work or Supplies	Remarks
Date	Number	Serial Number if a running account bill	Advance payments + - Debits - - Credits	Secured Advances + - Debits - - Credits	Other Transactions + - Debits - - Credits		Debits	Credits		
1	2	3	4	5	6	7	8	9	10	11

Form 71
[Rule 8.28.1 (c)]
WORK CODE REGISTER

Sl no.	Description of the work	Work Code	Approval date	Work Order issue date	Work Commencement date	Estimated date of completion	Name of the Contractor
1	2	3	4	5	6	7	8

Estimated cost	Tender / Revised cost	Status of the work	Bill cost	Amount paid
9	10	11	12	13

Form 72
[Rule 8.28.1 (d)]
WORKS UPDATION REPORT

Report for the month of ……..

1. Details of works approved during the month

Sl. no.	Head of account	Work code	Work description	Approval date	Estimated cost	Remarks
1	2	3	4	5	6	7

2. Works for which tenders were invited during the month

Sl. No.	Work Code	Work Description	Tender Notification no. & date	Remarks
1	2	3	4	5

3. Works for which tenders were finalized during the month

Sl. no.	Work Code	Work Description	Tender Notification no. & date	Tender cost	Contractor	Remarks
1	2	3	4	5	6	7

4. Works for which work orders were issued during the month

Sl. no.	Work Code	Work Description	Contractor's name	Work order issue date	Work start date	Appx. date of completion	Remarks
1	2	3	4	5	6	7	8

5. Works completed during the month

Sl. no.	Work Code	Work Description	Contractor's name	Total Cost	Paid	Balance payable	Remarks
1	2	3	4	5	6	7	8

6. Revised Estimate sanctioned during the month

Sl.no.	Work code	Work Description	Contractor's name	Original estimated/ Tender cost	Revised estimated/ Tender cost
1	2	3	4	5	6

University Engineer

Form 73
[Rule 8.30. a (1)]
REGISTER OF ESTATES & IMMOVABLE PROPERTIES

Sl.no.	Date of acquisition, purchase or Construction	Nature of Title of the property		No. and date of orders under which the property was acquired or purchased or constructed	Description and situation of property; in the case of buildings, brief description including plinth Area / no. of floors etc.
		Ownership	Leasehold		
1	2	3		4	5

Purchase for which the property was acquired and conditions under which it has been acquired	Purpose for which utilized. Authority & orders for the same	Valuation (with date)	Re-valuation			
			Date	Addition	Deduction	Total
6	7	8	9	10	11	12

Date from which the property is yielding revenue	Date on which the property was sold, alienated or transferred with references to the authority or order of sale	Value realized	Initials of officers-in-charge	Remarks
13	14	15	16	17

Form 74
[Rule 8.30. a(3)]
STATEMENT OF CAPITAL WORKS

Sl. no.	Work Code	Account head	Name of the project / work	Estimated cost	Tendered Cost	Date of Commencement	Date of completion	Actual Capital expenditure incurred
1	2	3	4	5	6	7	8	9

Form 75
[Rule 8.30. a (5)]
REGISTER OF TITLE OF DEEDS – IMMOVABLE PROPERTIES

Sl no.	Date / Year of acquisition	Description of the property	Extent	Boundary Marks (schedule of the Property)	How Acquired [vested / gifted / purchased / taken on lease]	Value/ cost of the property	How used	Extent used
1	2	3	4	5	6	7	8	9

Subsequent increase in value due to improvement or new conditions				Details of disposal , if any				Signature of the Estate Officer
Year of improvement or construction	Nature of improvement or construction	Capitalized value	Total extent value	Year	Year Description	Extent	Value realised	
10	11	12	13	14	15	16	17	18

Form 76
Rule 9.14 (1)

No. Office of the …….
……

Date…….

SANCTION ORDER

Sub: Proposal of the (Indenting authority)……. for sanction of materials / goods mentioned in his proposal No…….. dated…….

I am to convey sanction for the purchase of materials /goods indicated below at the rates noted against each, and to debit the expenditure to the source mentioned.

Sl no.	Description of materials /goods	Specifications, if any	Quantity	Unit	Rate	Total Value	Source of Expenditure
1							
2							
3							
4							
5							

The above sanction is subject to strict compliance to other terms and conditions mentioned in the tender notification / Quotation.

The Indenting Authority is responsible to ensure purchase of approved materials / goods in good condition, according to specification, installation and commissioning, before accepting the bills for payment.

Officer Concerned

To The Indenting Authority (to be specified)

Copy for information to:-
(1) FO (2) Sanction Order file.

Note: In the case of approvals by the Executive Council / Vice-Chancellor, the sanction order shall be signed by the Registrar.

Form 77

Rule 9.14 (2)

Office of the ……..

PURCHASE ORDER

Date……

Tender/quotation reference no._____
Date _____

To:
_____
_____

Sir,

Please supply the materials as per particulars detailed below:

Sl. no.	Description of the Materials	Specifications	Unit	Quantity	Rate	Value
1	2	3	4	5	6	7

1) Packing Instructions …….
2) Place of delivery……..
3) Date of delivery……
4) Special Instructions……
5) Payment Terms……

This order is subject to other Terms & Conditions printed overleaf (To be specified depending on the nature of purchase)

Kindly acknowledge and confirm acceptance of this order.

Yours faithfully

Designation of the purchase order issuing authority

Form 78
[Rule 9.17 (2)]
FORM OF CONTRACT FOR SUPPLIES AND SERVICES

This agreement for supply of goods / providing services to the Department / Office of the ……. University is executed on the …….(day) of ……. (month) …….. (year) by the provider M/S……..represented by…… hereinafter called the VENDOR of the one part and the authorized Officer of the ……University…….. (Designation of the officer authorized by the University to initiate action to procure goods / services) hereinafter called the INDENTING AUTHOTIRY (PA) of the other part.

Whereas, the VENDOR responded to the tender notification / enquires of the INDENTING AUTHORITY and offered to supply goods / provide services specified in the tender notification / enquires at the rates and as per terms and conditions stipulated therein.

The INDENTING AUTHORITY, having satisfied with the rates offers and other terms of the VENDOR and with the approval / sanction of the competent authority vide order no. …… dated…….. issued Purchase Order vide his no…… dated to the VENDOR for supplying goods / providing services fully describe in the Schedule at rates indicated there against.

The VENDOR agrees to supply of goods / provide services described in the Schedule according to the specification / requirement and with in the time specified. Further, the VENDOR agrees for the payment terms specified in the schedule besides to furnish registration details pertaining to VAT Tax and IT PAN details etc., to the INDENTING AUTHORITY.

The VENDOR also agrees to indemnify any loss arising on account of delay in supplying goods / providing services or due to any omissions and commissions in this behalf.

The INDENTING AUTHORITY agrees to settle the bill of the VENDOR after receipt of the goods in good condition / installation and after satisfactory rendering of the required services by the VENDOR, as per the Purchase Order issued in this behalf.

(Specify other conditions specifically agreed upon)

SCHEDULE

1) Place of delivery / Office where service is to be provided……..
2) Date of commencement & completion……..
3) Payment Terms……
4) Specified conditions if any, agreed upon.

VENDOR INDENTING AUTHORITY

Witness

Name Address Signature

1.
2.
3.

Form 79
[Rule 9.18 (1)]
STOCK AND ISSUE REGISTER

Name of the Department /Unit.....

Description of article.....

Date	Opening balance		Bill no. & Date	Source	Receipts			Total	
	Quantity	Value			Quantity	Rate	Value	Quantity	Value
1	2	3	4	5	6	7	8	9	10

Issues						Closing Balance		Signature of receiver	Signature of Issuing Officer
Date	Indent no & Date	Stores Issue Slip no.	To whom Issued	Quantity	Value	Quantity	Value		
11	12	13	14	15	16	17	18	19	20

Form 80
[Rule 9.18(4)]
REGISTER OF FIXED ASSETS

Name of the Department / Unit _____

Sl. No.	Date of acquisition	Purchase order no. and date	Source from which purchased	Description and location of the property	Purpose for which used	Cost of acquisition	
						Payment details	Amount
1	2	3	4	5	6	7	8

Form 81
[Rule 9.19 (3)]
CERTIFICATE OF PHYSICAL VERIFICATION OF THE STOCK

Name of the Department / Unit……..

I certify that the stock and Issue Register relating to furniture, fittings, equipments and books of this office / Department have been properly written-up and kept for the date during the year ending 31st March……..

These articles or books have been physically counted and examined by Sri (1)…….. (2)…….(3)……. Under the direction & supervision of the Head of the Department / Unit from…… to ……..(dates). They are in good condition & agree with relevant stock Register as written up to 31st March…….. except in cases where differences are noticed as for the Enclosed Annexure.

1……
2……
3……
4……

…… ……

Signature of the Stock Verification Team

Signature & Designation of the Head of the Department / Unit / Office

Annexure

Sl no.	Description of the Article	Specifications, if any	Closing Stock as per Stock & Issue Register	Actuals counted balance	Difference		Value of the Stock		Reasons for excess or shortage, if any
					Excess	Shortage	Excess	Shortage	
1	2	3	4	5	6	7	8	9	10

Form 82
Rule 9.19 (6)
LIST OF VALUABLE ASSETS PROCURED DURING THE YEAR …….

Name of the Department / Office……..

Sl. no.	Description of the Article procured	Source from which procured	Quantity	Cost per unit	Total cost	Page no. of the stock & issue register
			No. of units purchased			
1	2	3	4	5	6	7

Signature of the Head of the Department / Unit

Form 83
[Rule 11.1]
REGISTER OF DONORS - ENDOWMENTS

Serial no.	Name of the donor and address	Gold medal / Cash prize	Name of the endowment	Year of Institution	Amount deposited
1	2	3	4	5	6

Form 84
[Rule 11.1]
REGISTER OF INVESTMENT OF ENDOWMENTS

Sl. no.	FDR Receipt no. & Date	Amount of Deposit	Rate of Interest	Bank in which deposited	Name of the Endowments	Date of maturity	Remarks
1	2	3	4	5	6	7	8

Form 85
[Rule 11.4]
REGISTER OF SCHOLARSHIPS AWARDED

Year	Name of the endowment	Name of Donor	Corpus of Endowment	No. of Scholarships to be awarded each year	No. of Scholarships awarded during the year	Amount of Scholarships
1	2	3	4	5	6	7

Name of the Scholar	Course and Combination of the Scholar	Date of payment	Reference to bill no. and date.	Total amount of the bill	Remarks
8	9	10	11	12	13

Note: Separate Page may be used for each endowment Scholarship.

Form 86
[Rule 11.5]
REGISTER OF MEDALS & PRIZES AWARDED

Sl.No.	Name of the Student / Department	Gold Medals in subjects awarded	In case of cash prizes		Signature of the Candidate
			Cheque no. & date	Amount	
1	2	3	4	5	6

Form 87
[Rule 12.2 (7)]

ANNUAL VERIFICATION CERTIFICATE

Photo of the individual (To be attested by the Gazetted Officer/Bank Manager or Notary)

1.	i)	Type of Pension	: Service / Family Pension
	ii)	Name of Individual	:
	iii)	S/o. W/o. D/o. H/o.	:
	iv)	AADHAAR Number (Optional)	:
2.		Date of Birth / Age	:
3.	i)	P.P.O. No.	:
	ii)	PPOID	:
4.		Name of Bank	:
5.		Name of bank branch	:
6.	i)	Bank Account Number(Mandatory) (in9/11/14/15 digit format)	:
	ii)	MICR Code	:
	iii)	IFSC Code	:

7. Employment Particulars (Applicable if Re-Employed after retirement/and Employed pensioners only)
   a) Name of Office :
   b) Date of Employment / Re-Employment :
   c) What is the D.A. being drawn on Employment:
   d) Date from which D.A. is drawn :
8. Re-Marriage Particulars if any :
   a) Date of Re-Marriage :
   b) Name of the spouse :
9. i) Present Residential Address :
   ii) Mobile Number :
   iii) E-mail address :
10. Income tax PAN number (Mandatory if monthly pension exceeds Rs.15000/-)

DECLARATION OF THE PENSIONER

I here by declare that:

i I am not drawing any other Pension :
ii. I am drawing other Pension through PPO No. & PPO-id :
iii. I am not drawing any D.R. on that Pension :
iv. The particulars mentioned above are true to the best of my knowledge and belief.
v. If the above particulars are proved wrong at any time, I am liable for disciplinary/ criminal action as per rules.

Date:

Place:

(OR)

Left Thumb Impression of the Pensioner

(Signature of the Pensioner)

ACKNOWLEDGMENT

Received the Annual Verification Certificate dated…….. of

Sri/Smt…… ……..... Holder of PPO

No……

Receiver Signature, Date & Stamp

CERTIFICATE – I

(To be issued by the Drawing & Disbursing Officer)

Certified that Sri/Smt……

W/o. H/o. (Late)…… was appointed as……

……. On compassionate grounds in this office with effect from …….... She / He is being paid the Dearness Allowance eligible to her at the rates Sanctioned by the Government from time to time.

As per the declaration filed by the individual, She/ He is not drawing any D.R. on the family pension being drawn vide PPO No…… from the Pension Payment office.

Station :
Date : Signature & Office Seal.

CERTIFICATE – II

Certified that I have seen the Pensioner as on

…….and He/She is alive on this date.

Date: Signature of the Gazetted Officer /
Place: Bank Manager (with Name and Seal).

Signature of the Pension Disbursing Officer;
(with Name and Seal).

NOTE:

1. The Pension Disbursing Officer can sign the Certificate if the pensioner appears personally before the Pension Disbursing Officer.
2. If Pensioner does not appear personally before the Pension Disbursing Officer, the Certificate shall be signed by any Gazetted Officer/Bank Officer.
3. The Annual Verification Certificates are obtained from 1st November onwards.
4. In the event of Non-receipt of the Annual Verification Certificate the pension shall be stopped from 1st April onwards (i.e.) March payable on 1st April.

Form 88
[Rule 14.2 (4) (1)]
PRINTING REQUISITION REGISTER

Sl. no.	Date	Dept. / Unit from which requisition received	Description of printing work to be done	Work docket no.	Date of commencement of work	Date of completion of work	Cost of the work
1	2	3	4	5	6	7	8

Form 89
[Rule 14.2 (4) (2)]

WORK COST SHEET

Name of the Department / Unit:…….

Work docket no…….. Commenced on …….. Completed on ……..

1) Description of the work:
2) Nature of the Work:
3) Number of Copies:…… no. of pages…….. Size
4) Cover sheet specifications
5) Colour text:……(details to be given)
6) Work got done from external Agencies, if any
   a) Description of Work got done:
   b) Cost involved Rs.:
7) Printing specification like type of printing

8) Cost of materials used:
   a) Name of the material:
   b) Quality used:
   c) Cost of the materials used:

9) Cost of labour
   a) Composing:
      (i) No. of person assigned:
      (ii) Total Manlabour:
      (iii) Cost per manlabour:
      (iv) Total labour cost:

   b) DTP:
   c) Proof reading:
   d) Plate making:
   e) Printing:
   f) Binding:
      Total:……..

10) Handling charges:
11) Other charges, if any:
12) Value of Scrap & waste:
13) Overall cost of the work:
(Ref. Sl. no. 6+8(c) + 9+10+ 11+ 12)

Form 90
[Rule 14.2 (4) (3)]

WORK COST REGISTER

Sl. No.	Work Doc no.	Description of the work (as in WD)	No. of copies	Cover sheet			
				Art work	DTP	Film of tracing	Floppy or CD supplied by the inductor
1	2	3	4	5	6	7	8

Text colour	Any other charges	Description of work got done from outside sources with cost	Printed on Text (Machine Purpose)				Total Cost
			Double Dummy	Single Crown	Single Dummy	Letter Press	
9	10	11	12	13	14	15	16

Form 91
[Rule 14.2 (6)]
BILL OF COST

Dated……

To_____
_____
_____

Sir / Madam

Sub: Printing of……
Ref: Your Indent no……..dated…….

With reference to your Indent, the cost of the same, which is based on Work Cost Register is as noted below.

Sl no.	Work docket no.	Particulars of the job	No. of copies	Rate	Amount
1	2	3	4	5	6
				Total	

This bill amount to be adjusted to the Budget Head……..

For University Press

Director / Superior

Form 92
Rule 14.4.5 (b)
Library Deposit Register

Sl. no.	Name of the student / card no.	Amount of deposit	Address of the student	Receipt no. /(Bank Challan)	Refund	Acknowledgement of the Student	Cheque / DD no. & date if sent by post	Reference no. & date if sent by post
1	2	3	4	5	6	7	8	9

Form 93
[Rule 14.6 (4)]
List of Students admitted to Hostel

Name of the Hostel……

Sl. no.	Name of the Student	Name of the Department / College	Class in which studying	OC	BC	SC	ST	Date of joining	Room no.	Remarks
1	2	3	4	5	6	7	8	9	10	

Form 94
[Rule 14.7(5)]
GUESTS REGISTER

Name of the Guest House _____

Sl no.	Name & Address	Nationality	Date & time of arrival	Room no. allotted	No. of persons			Purpose of visit
					Male	Female	Children	
1	2	3	4	5	6	7	8	9

Signature of the guest	Date & time of departure	No. of days stayed	Whether guest of the University - exempted from payment of charges	For Office use		
				Amount	Receipt no. & date	Remarks
10	11	12	13	14	15	16

Form 95
[Rule 14.7 (7)]

MONTHLY STATEMENT OF THE GUEST ACCOMMODATED IN THE UNIVERSITY GUEST HOUSE

Report for the Month of ……..

Date	No. of Guests accommodated					
	Ordinary Guests			University Guests		
	Male	Female	Total	Male	Female	Total
1	2	3	4	5	6	7

Charges collected					Receipt no. & date	Date of deposit to Bank	Remarks, if any.
Room Rent	Boarding charges	Telephone charges	Others	Total Amount			
8	9	10	11	12	13	14	15

……..
Superintendent

SCHEDULES

SCHEDULE – I

Rule [7.2.2 (3)]

BUDGET CLASSIFICATION

Fund…….

MAJOR HEAD	CODE*	MINOR HEAD	CODE*	SUB HEAD	CODE*	DETAILED HEAD	CODE*	COLLEGE / DEPARTMENT	CODE*
Revenue / Capital		indicates nature of receipt		Indicates source of receipt		Indicates type of receipt			
Revenue Receipts		Grants		Grants from State Government		Grants from Non-Plan Budget			
				Grants from Government of India		Grants from Plan Budget			
		Fee Receipts		Fees from Students		Tuition fee			
						Examination fee			
						Admission fee			
						Special fee			
				Fees from colleges		Affiliation fee			
						Recognition fee			
						Inspection fee			
		Income from university properties		Rental income		Rent from staff quarters			
						Income from leased properties			
		Miscellaneous income		Interest income		Interest on investments			
						Interest on bank accounts			
						Interest on advances			
						Others			
Capital Receipts		Grants		Grants from State Government		Grants for construction of buildings			
				Grants from Government of India		Grants for infrastructural development			
				Grants from UGC		New Schemes			

* The Code numbers for each head have to be assigned by the Finance Officer.

Note: The above table is only illustrative and not exhaustive. Each University has to use this format as per their requirements.

Rule [7.2.2 (3)]
BUDGET CLASSIFICATION

Fund…….

MAJOR HEAD	CODE*	MINOR HEAD	CODE*	SUB HEAD	CODE*	DETAILED HEAD	CODE*	COLLEGE / DEPARTMENT	CODE*
Revenue / Capital		indicates nature of expenditure		Indicates source of expenditure		Indicates type of expenditure			
Revenue Expenditure		General administration		Meetings of authorities of the Univ.		Meeting expenses			
						Travelling expenses			
				Office Management		Salaries			
						Pensions			
						Travelling expenses			
						Stationery			
						Postage			
		Academic		Faculty		Laboratory expenses			
						Library books			
						Meeting expenses			
						Printing expenses			
				Conferences and seminars etc		Conferences			
						Workshops			
						Seminars			
						Guest lectures			
				Examination		Printing			
						Stationery			
						Remunerations			
						Convocation			
						Others			
Capital Expenditure		Capital expenditure General		Expenditure on fixed assets		Buildings			
						Land			
						Lab equipment			
						Furniture			
						Machinery			
				Improvement to existing fixed assets		Buildings			
						Land			
						Lab equipment			
						Furniture			
						Machinery			

* The Code numbers for each head have to be assigned by the Finance Officer.

Note: The above table is only illustrative and not exhaustive. Each University has to use this format as per their requirements.

SCHEDULE – II

MODEL BUDGET FORMAT

FUND ……..

Head of Income (Revenue / Capital)	CODE*	Item of Income	CODE*	Accounts (previous year)	Budget Estimates (Current year)	Revised Estimates (Current year)	Budget Estimates (Next year)
Grants from State Govt.		Block maintenance grant					
		Additional grants					
Grants from Govt. of India		Construction of Buildings					
Grants from UGC		Construction of Buildings					
		Books and journals					
		Schemes					
Fee income		Tuition fee					
		Examination fee					
		Affiliation fee					
		Reimbursement from Govt.					
		Others					
Income from Univ. properties		Rent from staff quarters					
		Lease amount					
		Auction of fruit bearing trees					
Income from hostels		Room Rent					
		Establishment charges					
Income from printing press		Sale of publications					
		Sale of forms					
TOTAL							
Closing balance							
GRAND TOTAL							

MODEL BUDGET FORMAT

FUND ……..

Head of expenditure (Revenue / Capital)	CODE*	Item of expenditure	CODE*	Accounts (previous year)	Budget Estimates (Current year)	Revised Estimates (Current year)	Budget Estimates (Next year)
Administration							
Salaries		Teaching					
		Non-Teaching					
		Others					
		Pensions					
Office maintenance		Meeting expenses					
		Contingencies					
		Telephone					
		Electricity					
		Water					
		Stationery					
		others					
Academic		Faculty meetings					
		Seminars					
		Workshops					
		Guest lectures					
		Conferences					
		Publications					
		Laboratory expenses					
		Library books					
		Others					
Examination		Confidential printing					
		Stationery					
		Remunerations					
		Rent for exam centres					
		Others					
Other items not specified above		……					
TOTAL							
Closing balance							
GRAND TOTAL							

* The Code numbers for each head have to be assigned by the Finance Officer.

Note: The above table is only illustrative and not exhaustive. Each University has to use this format as per their requirements.

SCHEDULE – III

SCHEDULE OF POSTS

Sl. No.	Name of the post	Scale of pay	No. of posts	Reference to Sanction of the post
1	Vice-Chancellor			
2	Rector			
3	Registrar			
4	Finance Officer			
5	Joint Registrar			
	and so on till the last cadre post			