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**THE MAHARASHTRA  
AGRICULTURAL UNIVERSITIES**

**(KRISHI VIDYAPEETHS,)**

**ACCOUNTS CODE, 1991**



## FOREWORD

With the establishment of the four Agricultural Universities in the State and passing of the Maharashtra Agricultural Universities (Krushi Vidya-peeths) Act, 1983, it was felt necessary to have a uniform set of financial and accounting procedure and rules. To ensure uniformity and also to have internal checks and balances in the financial administration of the Agricultural Universities, Government in Agriculture and Co-operation Department, under Circular No. AGU-1082/64028/20-A, dated 16-2-1983, prescribed accounting procedure and introduced a system of pre-audit and centralised payments. This Account Code will enable the Universities to streamline their accounting procedure and will bring about financial discipline. It will serve as a hand-book and a ready guide to all concerned. The Finance Department, Government of Maharashtra and the Accountant General, Maharashtra-I, Bombay, have made valuable suggestions and the same are incorporated.

2. I record my appreciation to the Comptrollers of four Agricultural Universities, the Financial Adviser, Maharashtra Council of Agricultural Education and Research, Pune and the Chief Auditor, Local Fund Accounts, Maharashtra State, Bombay, for their contributions and efforts in bringing out this Account Code.

(T. Balaraman)  
Secretary to Govt. of Maharashtra,  
Agriculture, Animal Husbandry,  
Dairy Development and Fisheries  
Department.

Bombay, 1st April 1991.

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**THE MAHARASHTRA AGRICULTURAL UNIVERSITIES (KRISHI VIDYAPBETHS)**  
**ACCOUNT CODE, 1991**

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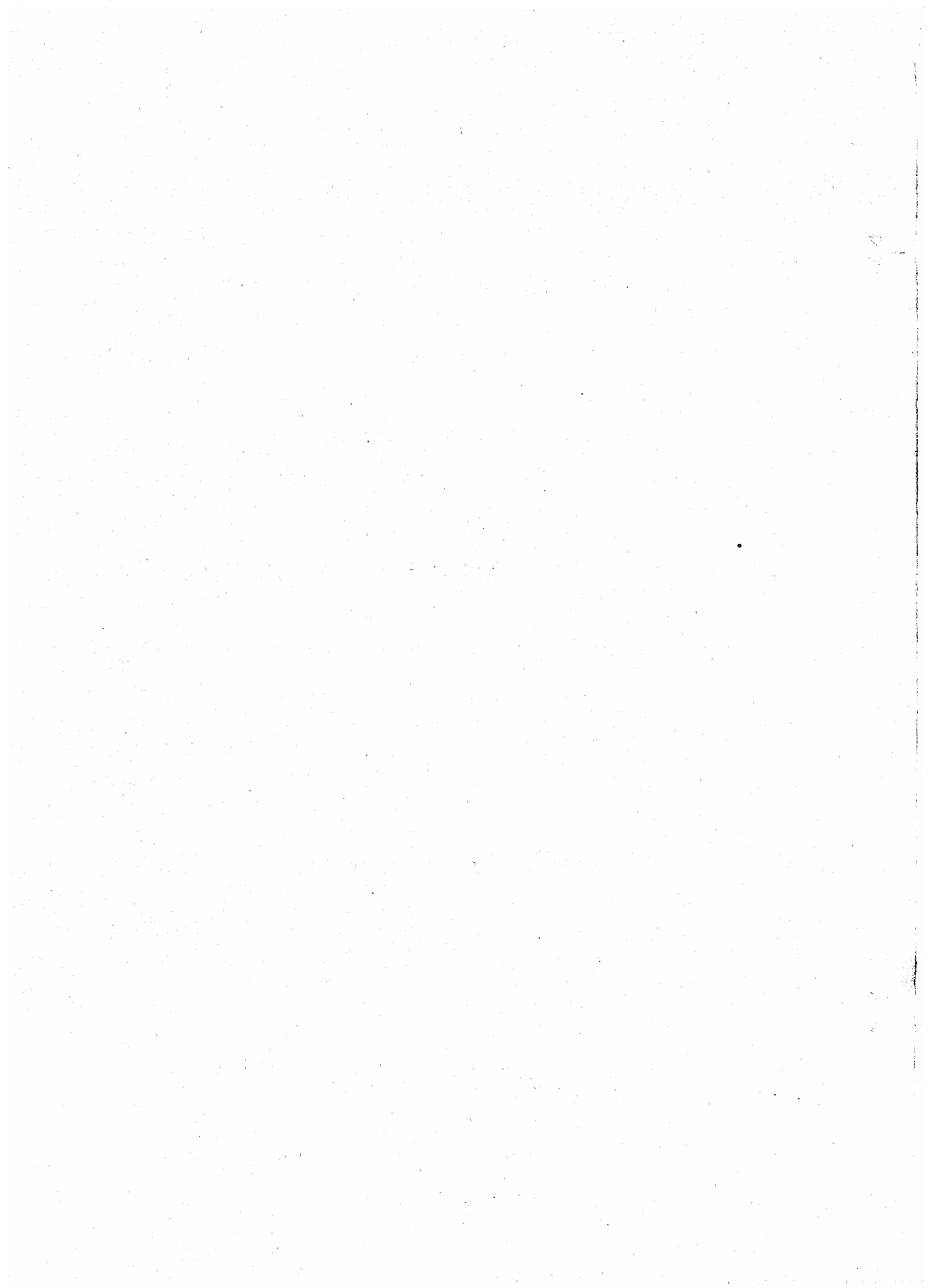
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**PART I**

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## GOVERNMENT OF MAHARASHTRA

Agriculture, Animal Husbandry, Dairy Development and Fisheries Department  
Mantralaya, Bombay

No. AGU/1289/CR-263/19-A.—In exercise of the powers conferred by Section 56 of the Maharashtra Agricultural Universities (Krishi Vidyapeeth) Act, 1983, the Government of Maharashtra is pleased to make the following Rules, namely :

## PART I

## CHAPTER I

## INTRODUCTORY

1.1 (i) Short title, extent and commencement.—These rules may be called the Maharashtra Agricultural Universities (Krishi Vidyapeeth) Account Code, 1991.

(ii) These rules shall come into force with effect from 1st April 1991.

1.2 In this Code unless the context requires otherwise :—

(a) 'ACT' means the Maharashtra Agricultural Universities (Krishi Vidyapeeth) Act, 1983.

(b) (1) Finance Department means the Finance Department of a Krishi Vidyapeeth.

(2) 'Accounts Branch' means the Account Branch of the educational, research and extension institutions under the control of the Krishi Vidyapeeth.

(c) 'Code' means Maharashtra Agricultural Universities (Krishi Vidyapeeth) Account Code 1991.

(d) 'Bank' means the State Bank of India or any other scheduled bank as defined in the Reserve Bank of India Act, 1934, which holds a licence issued by the Reserve Bank of India under Section 22 of the Banking Regulation Act, 1949, or a co-operative bank approved by the State Government for the purpose.

(e) 'Financial Year' means the year beginning with first April and ending on 31st March of the following year.

(f) 'Head of Office' means the Officer Incharge who is in Administrative Control for particular unit/institution and declared as such by the University.

(g) 'Form' means a form appended to these rules.

(h) Words and expressions used in these rules and not defined shall have same meaning respectively assigned to them in the Maharashtra Agricultural Universities (Krishi Vidyapeeth) Act, 1983.

1.3 All financial transactions relating to the Krishi Vidyapeeth and all account matter including preparation of the annual accounts and the maintenance of all accounts and the financial records shall be dealt with in the Finance Department of the Krishi Vidyapeeth. The Comptroller shall be the Head of the Finance Department. His duties and functions shall be as set out in the Act and Statutes made thereunder.

1.4 State Government shall have the power to amend or to modify and/or to interpret these rules.

## CHAPTER 2

## DEFINITIONS

**2.1 Administrative Approval :**

Administrative approval is the formal acceptance by the competent authority of a proposal to incur expenditure on works, scheme, project initiated or connected with the requirements of the University.

**2.2 Appropriation :**

It is the amount authorised in the financial estimate for expenditure under the major or minor head or sub-head.

**2.3 Capital Expenditure :**

The capital expenditure means the expenditure incurred with the object of either acquiring or increasing concrete assets of materials of a permanent nature such as land, building, equipments, construction of reservoirs for irrigation or water supply etc. and/or reducing recurring liabilities.

**2.4 Cash :**

Cash includes legal tender coins, currency and Bank notes, cheques, Bank/Government Drafts, Demand Drafts, Revenue Stamps and postal orders.

**2.5 Competent Authority :**

Competent authority is an authority in whom power has been vested by the Act and/or delegated by the Executive Council or by Statute.

**2.6 Contract :**

Contract means any kind of Undertaking written or verbal, express or implied by a person not being University employee or by a syndicate or firm for the construction, maintenance, repairs of one or more works, for the supply of materials or for the performance of any service in connection with the execution of work or the supply of materials.

**2.7 Contractors :**

Contractors means persons' syndicate or firm that has made a contract with the Vidyapeeth for execution of works or for supply of materials or for services in connection with the objects of Vidyapeeth.

**2.8 Controlling Officer :**

It means the authority responsible for control of receipts and expenditure.

**2.9 Drawing and Disbursing Officer :**

An officer of the Krishi Vidyapeeth who is declared as such and delegated with powers to draw and disburse the claim with reference to the budget grants allotted to him and authorised to collect the receipts on behalf of the University.

**2.10 Estimating Officer :**

An Estimating Officer is the officer who is primarily responsible for preparing the estimate of receipt and expenditure.

**2.11 Major Work :**

An original work, the estimated cost of which exceeds Rs. 1,00,000 (One lakh).

**2.12 Minor Work :**

An original work, the estimated cost of which is upto Rs. 1,00,000 (One lakh).

**2.13 Non-Recurring Expenditure :**

It means expenditure sanctioned as a lumpsum charge whether the money be paid as a lumpsum or by instalments.

Sanction to any item of expenditure which is of a fixed recurring nature and does not vary periodically and which is chargeable to contingency or to pay of establishment and which does not extend beyond the financial year or beyond six months within the financial year is deemed to be sanction for Non-recurring expenditure.

**2.14 Pay and Accounts Officer :**

An officer of the Krishi Vidyapeeth who has been designated as such and delegated with powers to pass bills and operate the bank accounts is called Pay and Accounts Officer.

**2.15 Reappropriation :**

It means the transfer of funds from one unit of appropriation under which savings are anticipated to any other unit of appropriation within the same grants to meet the excess expenditure anticipated under later unit.

**2.16 Recurring Expenditure :**

It means expenditure the liabilities of which extends beyond financial year in which it is originally sanctioned.

**2.17 Revenue Expenditure :**

Revenue expenditure means the expenditure incurred in the conduct and administration of the University, such as expenditure on salaries, rent, taxes, insurance, repairs, replacement and renovation of existing assets so as to maintain them in efficient working order.

**2.18 State Council :**

Means the Maharashtra Council of Agricultural Education and Research as constituted under the Act.

**2.19 Technical Sanction :**

Technical sanction is sanction of competent authority to a detailed estimates of the cost of work of construction or repairs or a project or a scheme to be executed.

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## CHAPTER 3

## GENERAL PRINCIPLES

3.1 : The accounts and financial records of the Krishi Vidyapeeth, constituent colleges, research centres and other institutions of Krishi Vidyapeeth shall be maintained in the forms and registers prescribed hereunder. It shall be the responsibility of the Comptroller to ensure that Heads of Offices/Drawing and Disbursing Officers and Pay and Accounts Officer, as the case may be, maintain these records properly and correctly and that they are up-to-date.

3.2 : No Major addition or alteration shall be made in any register or form prescribed in this code without the approval of the State Government.

3.3 : The Krishi Vidyapeeth or its sub-ordinate offices may for administrative convenience maintain such registers as may be auxiliary to the account books prescribed in this code, but such registers shall not be recognised as account books prescribed in the Code.

3.4 : The accounts of Krishi Vidyapeeth and its subordinate offices shall be maintained on cash basis separately for each financial year. However, the accounts may be maintained in any other manner, if prescribed by the Government for any particular scheme and activity. All books and registers of accounts shall be maintained in English/Marathi and shall be strongly bound.

3.5 : The pages of all account books shall be serially machine numbered and each page shall be stamped with the seal of the Krishi Vidyapeeth.

#### 3.6 System of Accounts :

All financial transactions relating to Krishi Vidyapeeth, all accounts matters (including preparation of Annual Accounts and Maintenance of accounts and financial record) shall be dealt within the finance department of Krishi Vidyapeeth. The Comptroller shall be the head of finance Department and responsible for its proper maintenance. He shall be assisted by the Asstt. Comptrollers designated as Pay and Accounts Officers of the respective region. The duties and responsibilities of the Drawing and Disbursing Officers and the Pay and Account Officers are given in Appendix I.

#### 3.7 (1) Centralisation of Receipts :

There shall be a separate account for collection of receipts from various sources to the University fund to be operated by the Pay and Accounts Officer of the region and the Comptroller of the University. All officers under the University should credit the receipts from different sources to the said account. The comptroller shall arrange to open bank account at all collecting centres for this purpose.

3.7 (2) : So far as receipt under Debit Head, such amount shall be credited to the Account of Pay and Accounts Officer concerned at the respective station or at the head quarter of the Pay and Accounts Officer as the case may be.

3.7 (3) : The drawing and Disbursing Officers should furnish full details of the collection and amounts deposited in Comptroller's account alongwith a copy of challan in Form KV-1A and KV-1B and send the report in the prescribed Form No. KV-2A and 2B every fortnight, to the Pay and Accounts Officer in duplicate with one copy (without Challan) to the Comptroller. The Pay and Accounts Officer shall return one copy to the Drawing and Disbursing Officer after duly reconciled. The amounts collected shall under no circumstances be utilised for expenditure by the Officers.

#### 3.8 Receipt books :

The account of all receipt books brought to stock by the Krishi Vidyapeeth shall be maintained in Form No. KV-3. The account shall be maintained according to the following instructions.

(a) The stock of receipt books shall be in the custody of the Comptroller.

(b) Out of the stock of the receipt books with the Vidyapeeth, a certain number of receipt books shall be handed over to the Drawing and Disbursing Officer who shall maintain stock account in Form No. KV-3 and follow the instructions in this rule in all respects.

(c) Each receipt book shall be examined and certified by the concerned Drawing and Disbursing Officer on the last page of the book as regards the total number of pages while taking on stock. Each receipt shall be stamped with the seal of the Krishi Vidyapeeth at the time of issue of the book.

(d) No receipt book shall be issued to the staff unless it is immediately required for use. Fresh issues shall not be made until the completed books are returned; and when this is not always possible the return of the books immediately after completion shall be watched separately.

(e) The books shall be issued in serial order.

(f) The partly used receipt books shall be brought into use during the next financial year under intimation to the Pay and Accounts Officer concerned and the Comptroller.

(g) The Drawing and Disbursing Officer concerned shall obtain unused receipt books under use from sub-ordinates immediately at the closer of the financial year and satisfy himself that the receipt books are actually unused. In token of having done so, he shall put his dated initials on the back side of the last used sheet form. The certificate of such verification shall be submitted by him to the Pay and Accounts Officer concerned with a copy to the Comptroller by 15th of April in each year.

3.9: Every correction or alternation in accounts and other records shall be made neatly in ink (a single line being drawn through the original entry) and attested by the dated initials of the Drawing and Disbursing Officer or Pay and Accounts Officer as the case may be. All corrections and alternations in bills and vouchers shall be similarly attested by the Officer drawing the bills or the person preferring the claim while those in the "Pay orders" shall be similarly attested by the Officer signing them. Erasures and over writings shall be forbidden and no document with an erasure or over writing shall be accepted.

### 3.10 Receipt of Money :

(i) All money transactions to which any member, officer or servant of Krishi Vidyapeeth is a party in his official capacity shall forthwith be brought to account in the appropriate register, and all moneys received by such member, officer or servant, shall be paid within working three days into the bank and shall form part of the University fund. A Vidyapeeth servant who is authorised for receiving money on behalf of Vidyapeeth shall give the payee a receipt in Form No. KV-4-A for Educational receipt and in Form Nos. KV-4-B and KV-4-C for all other receipts. If the amount of receipt exceeds Rs. 20 the receipt shall be stamped with revenue stamp. A double sided carbon shall be used while writing the receipt and the original copy shall be issued to the party. The receipt should be signed by a responsible officer/cashier.

*Note.*—No official receipt is required to be issued in case of milk coupons which has face value.

(ii) Where under a Drawing and Disbursing Officer, there are more than one collection centres of the Vidyapeeth, the money received shall be remitted by such collecting authorities to the cashier of the Drawing and Disbursing Officer daily through scroll in Form No. KV-5 in duplicate who shall return to such authority copy duly signed in token of having received the money. The cashier shall credit immediately or on the next day all moneys received by him from different centres in the bank.

(iii) The facility of payment of fees etc. direct by the students into bank shall be availed, wherever feasible. In such cases the students can remit the fees etc. by challan duly passed by the competent authority and the bank shall be advised to sent a daily scroll of Receipts along with challans to Pay and Accounts Officer concerned.

### 3.11 Cash Book :

All Drawing and Disbursing Officers shall maintain a Cash Book in Form No. KV-6. The cash book shall be closed and balanced daily and it shall be signed by him. Every entry in the the cash book shall be attested by him. He shall conduct cash verification on the working day of every month or on the first working day of the following month and surprise verification at least once in a month and record a certificate as under on the cash book.

"Certified that the cash Balance of Rs.....(In words.....) is physically verified and found to agree with the cash book balance".

Signature.....

Date.....

At the close of each month, an abstract of unspent balance shall be drawn and the details of balances recorded in the cash book.

### 3.12 Bank Reconciliation :

It shall be the responsibility of the Drawing and Disbursing Officer/Pay and Account Officer to prepare a bank reconciliation statement every month for analysing the difference between the closing balance as per the cash book and as shown by the Bank Pass Book. The bank reconciliation statement shall be recorded in the cash book after the close of each month.

**3.13 (a) Register of cheques/Demand Drafts received :**

The Drawing and Disbursing Officer shall maintain a register of Cheques/Demand Drafts received in form No. KV-7 in which all receipts realised by means of Cheques/Demand Drafts shall be recorded in chronological order. Entry of Cheques or Demand Draft shall be taken in the cash book on the day of its receipt.

**(b) Register of Postal Orders :**

All Postal Orders shall be entered in the Register of Postal Orders as and when they are received. The Register shall be maintained in the Form No. KV-8.

This register shall be reviewed by the officer-in-charge periodically to ensure that due credit is given by the bank for all Postal Orders.

**(c) Register of Money Orders received :**

The Register shall be maintained in the Form No. KV-9.

**3.14 Investment Register :**

An Investment Register in Form No. KV-10 shall be maintained by the Comptroller. It shall show the investments made out of University Fund, Provident Fund, Contingency Fund, Pension Fund, Depreciation Fund, Bequest and Donations or any other fund. The investments shall be in the custody of the comptroller and these shall be checked and certified by him at least once in every quarter.

**3.15 Procedure regarding accounting of cancelled cheques in Cash Book :**

(i) If a cheque is cancelled before the cash Book is closed, the entries in the cash book and any other register in which the items included in the cheque may have been entered shall be struck off in red ink under the initials of the concerned officer. When the cheque is cancelled after a cash book is closed, the amount shall be adjusted by minus entries under the corresponding expenditure heads in the expenditure register and by reverse entry in the Cash Book, a note being made in the registers in which the transaction has been noted.

(ii) If a cheque is cancelled after the accounts of a year are finally closed, the amount shall be taken as a "receipt" under the corresponding receipt head of account. In the case of transactions affecting any head in the Debt Section of accounts the write back entry shall be made under the same head.

**3.16 Presentation of Bills :**

(i) All bills payable out of the University Fund shall be preferred in the prescribed forms by the Drawing and Disbursing Officers to the Pay and Accounts Officer concerned who shall scrutinize and pass such bills, except the following types of bills, which shall be passed by the Comptroller, after they are examined and initialled by the Pay and Accounts Officer.

(1) All bills of Civil, Electrical/Irrigation/Works irrespective of the amount;

(2) Any other types of bills which the Comptroller may decide.

(ii) After passing the bills, cheques shall be signed by the Pay and Accounts Officer and shall be entered in the cash book on the day on which it is drawn.

3.17 Printed forms of bills in English/Marathi shall be used.

3.18 All bills must be filled in and signed in ink. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee may, however, be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples. "Rupees twenty six only" "Rupees twenty-five and twenty-five paise" No abbreviation such as "Eleven hundred" for "One thousand one hundred" is permissible both in the bills as well as in pay order.

3.19 No payments shall be made on a voucher or order signed by a person other than the Officer authorised to sign the "Passed for Payment" order. No money shall be paid on a voucher or order signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark of seal or thumb impression, it shall be attested by some persons known to the Drawing and Disbursing Officer.

3.20 When a bill is presented on account of charges incurred under any special order, the order sanctioning the charge shall be quoted in the bill. Copies of sanctions accompanying bill shall be duly certified by the Drawing and Disbursing Officer.

3.21 Every bill or claim shall ordinarily bear or have attached to it an acknowledgment of the payment signed by the person for whom or on whose behalf of the claim is presented. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the Drawing and Disbursing Officer and endorsed, by his Superior Officer, shall be placed on record. Full particulars of the claim shall invariably be set-forth therein.

3.22 (i) : Dates of payments shall be noted by the payees in acknowledgment. If for any reason, such as illiteracy or the presentation of a receipt in anticipation of payments, it is not possible to note the date of payment by the payee, the date of actual payment shall be noted by the Disbursing Officer under his initial, either separately for each payment or by groups as may be convenient.

(ii) In case of payment made by Remittance through post office the postal M. O. Receipt of the payee shall be kept with voucher. In the case of payment for articles received by V. P., the V. P. cover together with invoice or bill showing the details of the items paid for shall be kept with the vouchers.

### 3.23 Claims of deceased employee

(i) Pay and allowances or pension can be drawn for the day of man's death, the hour at which death takes place has no effect on the claim.

(ii) Pay and allowances of all kinds claimed on behalf of a deceased employee of a Krishi Vidyapeeth may be paid upon as under.

(a) When the amount does not exceed Rs. 5,000/- payment may be made under the orders of the competent authority, who will make such enquiries into the right and title of the claimant as he may deem sufficient.

Provided, that competent authority may make anticipatory payment of an amount not exceeding Rs. 5,000/- with one surety and in any case of doubt, payment shall be made only to the person producing the legal authority.

*Explanation* : The expression "Competent Authority" means

(i) In the case of an employee of the Krishi Vidyapeeth who was drawing pay upto 2200 at the time of his death or while he was in service; the Drawing and Disbursing Officer who draws the pay and allowances of the person concerned before his death or while he was in service.

(ii) In the case of other employees, respective Controlling Officer.

(b) When the amount due exceeds Rs. 5,000,

Payment shall be made under the orders of the Comptroller on production of legal authority. However, payment may be ordered by him on execution of an indemnity bond in Form No. KV-11 duly stamped for double of the gross amount of payment, with two sureties, if he is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insistence on the production of legal authority.

### 3.24 Issue of Duplicate Receipt

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

### 3.25 Mode of Payments

All payments of claims against the Krishi Vidyapeeth shall be made in the following manner.

(i) **By Cheque** : The departmental payments of the offices located at the headquarters of Comptroller/Pay and Accounts Officer.

(ii) **By Bank Drafts** : The departmental payments of the offices other than those shown in (i) above. However, in case of the offices other than those shown in (i) above but where the Bank Accounts are opened by the Pay and Accounts Officers the departmental payments shall be made by cheques.

(iii) Payments to private parties and contractors and other institutions shall be made by crossed cheque. However, payments to the third parties may be made by Demand Draft provided that it is the precondition of the party the services/supplies of whom are of indispensable nature. The cost involved in purchase of Demand Draft shall be borne by the party requiring Demand Draft and that the University shall not incur any additional expenditure in paying through Demand Draft.

### 3.26 Cheque Books

(i) The cheques shall be with counterfoils duly bounded in the form of cheque books. Each book shall bear Book No. and each cheque shall bear Book No. and the Serial No. both impressed by machine.

(ii) The cheque books shall on receipt be carefully examined by the Comptroller/Pay and Accounts Officer and see that the number of blank cheques contained in each book is intact and a certificate of count shall be recorded on the fly leaf with the dated signature of the Comptroller/Pay and Accounts Officer.

(iii) The cheque books shall be kept under lock and key in the custody of the Comptroller or Pay and Accounts Officer as the case may be. Only one cheque book shall be brought into use at a time. The account of cheque books brought to stock shall be maintained in Form No. KV-3.

(iv) After the cheque book is completely used, the Comptroller/Pay and Accounts Officer shall record the certificate on the fly leaf that all the counterfoils excluding cancelled cheques have been duly entered in the cash-book.

(v) Counter Foil of the used cheque books shall be carefully preserved by the Cashier.

3.27 No cheque shall be signed unless it is required for immediate delivery to the payee or unless money is required for immediate payment.

3.28 The payment due to a contractor may be made to any bank if the contractor execute a power of attorney or transfer deed in favour of such bank. Cheques issued to contractor in such cases may be made payable to "Order" and crossed as "Account Payee".

3.29 : Every cheque written in hand shall have written across it, in words, at the right angles to the type a sum a little in excess of that for which it is issued. For example across a cheque for Rs. 49.50 shall be written "Under Rupees Fifty".

3.30 All cheques other than for payment of pay and allowances of Krishi Vidyapeeth employees and pensioners, drawn in favour of an individual, a firm, a company, a statutory body etc. for services rendered or supplies made by them to the Krishi Vidyapeeth should invariably be crossed with the words "Account Payee only" between crossing. However, in exceptional cases the crossing can be cancelled to the limit of Rs. 1,000/ in each case.

### 3.31 Currency of Cheque

(i) No cheque shall be current for more than six months from the date of issue. After the expiry of the period, it shall be necessary for the payee to return the cheque for revalidation. Such cheque shall be revalidated under the dated signature of the drawer and a note of the revalidation shall be taken in the general cash book against the original entry. Such cheque is not revalidated within one year of its drawal shall be considered as cancelled and a fresh cheque shall be issued when required, after proper scrutiny.

(ii) As soon as cheque becomes time-barred, it shall be withdrawn if possible and cancelled and a fresh cheque issued in lieu thereof. If the issue of fresh cheque is not possible, the charge involved shall be written back by a minus entry under the relevant expenditure head if in the same financial year or by credit to the concerned revenue head, if after the close of the financial year.

### 3.32 Cancellation of a Cheque

When the cheque is cancelled, the fact of cancellation shall be recorded on the counterfoil and on the cheque if produced under the drawer's initials and also across the payment order on the bill or voucher. Cancelled cheques shall be carefully preserved under lock and key in the custody of the Pay and Accounts Officer/Comptroller until the accounts for the period to which they relate, have been audited.

Note : For procedure regarding accounting of cancelled cheques, see Rule 3.15 *ibid*.

### 3.33 Loss of Cheque

If a cheque is lost, mutilated or destroyed, an intimation of the fact shall be given at once to the Bank and its payment shall be stopped. If a fresh cheque is issued, its number and date shall be quoted against the original entries in the Cash Book with the remark that the original cheque has been lost, mutilated or destroyed and a note shall be made on the counterfoil of the fresh cheque as follows.

"Issued in lieu of cheque No. ....dated.....lost/mutilated/destroyed."

### 3.34 Misappropriation of Krishi Vidyapeeth money

(i) Whenever a Drawing and Disbursing Officer comes across a case of actual or suspected embezzlement, defalcation losses or fraud; he shall forthwith investigate into the matter and send a report to the Comptroller and the Controlling Officer concerned, who shall forward the same to the Vice-Chancellor with such observation as may be necessary. If the report can not be submitted within two days, an interim report shall be sent immediately. The Comptroller may, if necessary, conduct a further preliminary investigation and bring the facts to the notice of the Vice-Chancellor. If a preliminary investigation discloses or leads to the suspicion of criminal offence (like forgery, theft and the like) it shall be immediately reported to the police authorities also.

(ii) When the matter has been fully enquired into the Vice-Chancellor shall send a complete report to the Executive Council and the Auditor showing the total sum of money misappropriated or value of store or articles or things lost, the manner in which the misappropriation was effected and the steps taken to recover the money, to punish the offender and to prevent the recurrence of similar embezzlement in future.



(iii) For the enforcement of responsibility for losses sustained by a Krishi Vidyapeeth through fraud, negligence of the employee, the following principles shall be observed.

#### PRINCIPLES

1. Every Krishi Vidyapeeth servant shall be personally responsible for any loss sustained by Krishi Vidyapeeth through fraud or negligence on his part. He will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Krishi Vidyapeeth servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence. The cardinal principle governing the assessment of responsibility in such cases is that every Krishi Vidyapeeth servant should exert the same vigilance in respect of Vidyapeeth expenditure and University fund generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While therefore, Krishi Vidyapeeth is prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best upto the limits of his ability and experience, they are determined to penalise officers who are dishonest careless or negligent in the duties entrusted to them. The extent to which the action of negligence of the officer was culpable must be ascertained by enquiry in each instance.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance, he will report the matter to the comptroller immediately. Every important case should be brought to the notice of superior authority as soon as possible. The administrative authority should report to his superior and to the Comptroller. If the administrative authority is of the opinion that the investigation is complex and the assistance of an expert audit officer to unravel it is necessary, he shall apply to the Vice-Chancellor who may in Consultation with the Comptroller, negotiate with the audit officer for the services of an investigating staff.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

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

5. The question of enforcing pecuniary liability shall always be considered as well as the question of other forms of disciplinary action. In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons and if culpable laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised.

6. The fact that officers who were guilty of frauds or irregularities have been retrenched or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

7. The amount of losses to Krishi Vidyapeeth shall not be written off unless it is established that :-

- (i) Nobody can be held responsible for the loss;
- (ii) There is lacuna in the system or in the rules.

(Note :-For procedure, see Chapter 19.)

#### 3.35 Recoveries of Overpayments

(1) Recoveries of overpayments in cash or by short drawal from bills shall be recorded at reduction of expenditure under the concerned service Major Head irrespective of whether the recovery relates to over payment pertaining to the current year or any previous year.

(2) Challans through which such amounts are credited into University Fund should therefore, indicate the complete classification of original debit so as to classify the receipt as 'Reduction of Expenditure under the appropriate head'.

(3) Refund of unspent balance of grant-in-aid shall, however, be adjusted under a distinct head "Deduct Recoveries of unspent balance" to be opened under the same Major Head. However, Grant-in-aid ordered to be refunded to Government should not be treated as recovery of overpayments, but shall be credited as "Miscellaneous Receipts" of the Department concerned under the relevant functional receipt Major Head below the Minor Head "Other Receipts".

### 3.36 Custody of Money

The money in the custody of the Finance Department, Accounts Branch of Constituent Colleges, Research Centres and other institutions of a Krishi Vidyapeeth shall be kept in a strong chest and secured by two locks. One set of keys of both the locks shall be with the department and the second set of keys of both the locks shall be deposited by the Drawing and Disbursing Officer in the Government Treasury/Sub-treasury located at the nearest point for safe custody. Out of the two keys with the department, one key of the lock shall be with Cashier and the other key invariably with the officer in charge. The keys deposited in Treasury/Sub-Treasury shall be withdrawn in April every year for verification and again redeposited for safe custody immediately. The chest shall never be opened without both the custodians being present.

The officer-in-charge shall be responsible for the custody of all such money.

### 3.37 Verification of Cash

The Comptroller shall verify the cash in the custody of the finance department of Krishi Vidyapeeth by surprise check at least once in a quarter. In respect of other institutions under the Krishi Vidyapeeth, the Comptroller or his representative not below the rank of the Assistant Comptroller shall conduct surprise cash verification at least once in six months.

### 3.38 Securities from the staff

(1) The staff in charge of cash, stores, stamps shall be required to furnish security, within a period of 30 days from the date of taking over charge to the Drawing and Disbursing Officer under whom the employee is working. The amount of security shall be as under :

- |   |            |
|---|------------|
| (1) Persons in charge of stock and stores | : Rs. 5000 |
| (2) Person in charge of cash/stamps       | : Rs. 3000 |
| (3) University and College Librarian      | : Rs. 5000 |

However, where the Vice-Chancellor considers that security should be taken from any Krishi Vidyapeeth employee, he may in consultation with the Comptroller, determine the amount of the security to be obtained.

(2) No Employee shall ordinarily be allowed to hold at any time cash, stores of the value of an amount larger than that for which he has furnished security. In order to enforce this provision it becomes necessary to direct the employee to furnish security for higher amount than that specified in sub-Rule (1). The Vice Chancellor may in consultation with the Comptroller increase it to the extent as deemed necessary.

(3) If the security is not furnished by the concerned employee within the prescribed period shown above, the Vice-Chancellor may on the recommendation of the Comptroller extend the period for further 30 days. If the security is not furnished by the concerned employee even within the extended period, the Comptroller shall order the deduction of the amount of the security suitable instalments from the salary of such employee.

Note : The persons appointed to officiate in leave vacancies or otherwise shall also be required to furnish security if the period of officiation is not less than 120 days.

3.39 The securities shall be furnished in one of the following forms.

(1) **Personal Security Bond** : By execution of a personal security bond with two sureties in Form No. KV-12 for the appropriate amount. The solvency of the sureties shall be verified every year.

(2) **Fidelity guarantee policy** : The policy shall be from a company approved by the Government. When the security is taken in this form, the Krishi Vidyapeeth servant should be asked to execute a bond in Form KV-13.

(3) In cash, either lumpsum in Form No. KV-14 or by monthly deductions from pay in Form No. KV-15. The following may also be accepted as security in lieu of cash :

(a) Government securities or post-office cash certificates, in Form No. KV-16.

(b) Deposits in Post Savings Bank, in Form No. KV-17 when the security in lieu of cash in the above form is taken, it should be formally transferred to the Drawing and Disbursing Officer or the Officer-in-charge concerned.

3.40 (a) The Drawing and Disbursing Officer shall maintain a register of security in form No. KV-18.

The Comptroller shall during the year or at the time of inspection verify that the securities have been obtained or duly verified and are commensurate with the cash and valuable handled and the solvency certificates of securities are obtained.

(b) The security obtained in any of the form prescribed above shall be retained for a period of one year from the date on which the employee relinquishes the charge of the post for which the security is prescribed or until the records of Accounts are audited, whichever is later.

### 3.41 Arrears claim

(i) No arrear claim not preferred within one year of its becoming due shall be paid without the specific sanction of the authorities mentioned below :—

<i>Amount of arrears claimed</i>	<i>Competent Authority</i>
Upto Rs. 500	... Drawing and Disbursing Officer concerned.
Rs. 501 to 1500	... Controlling Officer.
Rs. 1501 to 5000	... Comptroller. —
Rs. 5001 and above	... Vice-Chancellor in consultation with the Comptroller.

**Explanation :** The period of one year shall be reckoned :—

(a) in the case of T. A. claim from the date of return to head quarter or from the first of the month if the tour continues over that date.

(b) in the case of officiating pay, from the date of receipt of the order sanctioning the promotion, if the officiating pay is due for a past completed month or months, otherwise, from the following pay day;

(c) in the case of leave salary, from the date of the order sanctioning the leave; and

(d) in case of medical reimbursement claims from the last date of completion of treatment as certified by the Authorised Medical Attendant.

(e) in other cases, from the date on which a claim becomes due, to the date of its presentation at the office.

(ii) The claims not presented for payment within the financial year after sanction shall require fresh sanction of the Comptroller.

(iii) The right of an employee to T. A., Transfer T. A., conveyance allowance and medical reimbursement claims shall be forfeited or deemed to have been relinquished if the claim therefore is not preferred by the claimant within one year from the date on which it accrues.

(iv) This rule shall not apply to the following categories of claims :—

(a) Claims on account of pensions,

(b) claims on account of refunds of revenue, and

(c) any other class of payment which are governed by special rules or orders of Vidyapeeth.

(v) No payments shall be made on account of increases to pay and allowances until the additional expenditure thereby caused has been sanctioned and funds provided therefor.

3.42 All claims more than three years old and all claims against Krishi Vidyapeeth which are barred by time under the provisions of any law relating to limitations it shall ordinarily be refused, and no claim on account of such time-barred items shall be paid without the sanction of the Vice-Chancellor in consultation with Comptroller, each case to be decided on merits.

### 3.43 Audit objections

Every Krishi Vidyapeeth employee shall attend promptly to all objections and orders communicated to him by the Auditors appointed by State Government. The ultimate responsibility to ensure that all audit objections are satisfactorily settled very expeditiously falls on the Registrar and on each Drawing and Disbursing Officer concerned. Subject to this, the Heads of Offices and Controlling Officers are directly and personally responsible for the prompt and complete settlement of all objections. Special care shall be taken of such objections which involve the possibility of recurring loss being incurred and quick remedial action shall be taken to prevent it. The Comptroller shall himself hold periodical discussions with the Heads of Offices and Controlling Officers and the Auditors to facilitate the quick settlement of objection and shall bring to the notice of vice-chancellor the position of outstanding parts every six months by 10th October and 10th April.

### 3.44 Banking Arrangements

(i) The money relating to University Fund and all sums received therein shall be kept in the State Bank of India, or in any scheduled bank as defined in the Reserve Bank of India Act, 1934 which holds a licence issued by the Reserve Bank of India under section 22 of the Banking Regulation Act, 1949, or in a Co-operative Bank approved by the State Government for the purpose. All money received on account of Krishi Vidyapeeth shall be credited forth-with in the Bank. The amounts thus received as well as the amounts directly paid into the bank shall be incorporated in the Cash Book.

(ii) Remittance to Pay & Accounts Officers :— The Pay & Accounts Officers shall submit requisition for the funds required by them from time to time to the Comptroller well in advance. The Comptroller shall release the funds after taking into consideration opening balances, Receipt, Expenditure as per cash book of the Pay & Accounts Officer.

3.45 In order to keep a record that all cheques and drafts are dealt with promptly and systematically, they shall be entered in a Transit Register of Cheques/Drafts received in form No. KV-19 by receiving clerk. The register shall be scrutinised every month by the Concerned Officer as the case may be.

#### 3.46 Claims against a Krishi Vidyapeeth

(i) Any person other than a person borne on the establishment of a Krishi Vidyapeeth having a claim against Krishi Vidyapeeth shall present his claims in the appropriate form prescribed in these rules duly receipted and stamped with revenue stamp, if it exceeds rupees twenty, unless exempted from payment of stamp duty.

(ii) All claims against Krishi Vidyapeeth may be classified into three categories—

- (a) Claims of the staff.
- (b) Claims on account of inter-departmental transactions, and
- (c) Claims of outside parties.

The bills in respect of claims of the staff inter-departmental transactions shall be prepared by the respective Drawing and Disbursing Officer concerned. Bills in respect of claims of outside parties shall be prepared by the claimants themselves in the appropriate forms prescribed under these rules and the claimants shall forward them to concerned Drawing and Disbursing officer of the Krishi Vidyapeeth.

#### 3.47 Bills Register

All bills drawn or received shall be entered in the Bills Register in Form No. KV-20 serially. This register shall be maintained in the office of all Drawing Disbursing Officers of the Krishi Vidyapeeth.

The claims received shall be scrutinised and if in order shall be passed for payment to the extent admissible under the full and dated signature of the Drawing and Disbursing Officer concerned. Such bills duly passed for payment shall then be passed on to the concerned pay and Account Officer for further disposal. When a claim is preferred on a duplicate bill or a duplicate receipt is attached to any pay bill, the Drawing and Disbursing Officer shall certify thereon that the original bill has not been paid or that the original receipt has not been used in support of any other bills, as the case may be.

3.48 Bills Register shall be reviewed monthly by the Drawing and Disbursing Officer and the result of review recorded thereon under his dated signature, not later than 10th of the following month.

#### 3.49 Monthly Reconciliation of Expenditure

Every Drawing and Disbursing Officer shall prepare a monthly expenditure statement in Form No. KV-21 and forward the same in duplicate to the Pay and Accounts Officer with a copy to the comptroller by 5th of succeeding month. The Pay and Accounts Officer shall verify the expenditure reported by Drawing and Disbursing Officer and return one copy duly certified by him within a week. Any misclassification discrepancies, if detected before closing of month accounts shall be corrected promptly.

Any misclassification is pointed out after close of monthly accounts it shall be rectified through Transfer Entry.

#### 3.50 Receipts

Compilation of Accounts —(1) All revenue Receipts and other realizations received by the Drawing and Disbursing Officer shall be entered in the register of Revenue Receipt under debt Head in form KV-23, KV-2B. The monthly totals shall be struck. The total amounts credited in the bank shall agree with monthly totals in these Registers. Progressive total shall be carried forward from month to month. These registers shall be signed by the Drawing and Disbursing officer every month.

(2) The Pay and Accounts Officer shall also maintain similar Registers of Revenue Receipts/Debt Heads (Form No. KV-23 and KV-2 B) on the basis of the statement received from the Drawing and Disbursing Officers every fortnight as prescribed in para 3.7 (3). Daily totals of these Registers shall be entered in the cash book, maintained by the Pay and Accounts Officer. The monthly totals shall be struck duly reconciling the receipt with bank pass book/ Scroll. Progressive totals shall be carried forward month to month so that total annual Receipt under these heads are available at any time.

(3) The amounts of grant in aid received from Government, ICAR and other agencies as also the amounts received from outside parties shall be entered in the main cash book in from KV-22 maintained by the Comptroller.

### 3.51 Payments

(i) The Drawing and Disbursing Officer, so authorised by the Krishi Vidyapeeth, shall prefer their claims to the Pay and Accounts Officer through the Bill Transit Register in form KV-25. All bills received from Drawing and Disbursing Officer shall be entered in the Register of bills received in form No. KV-25A. All these bills, with duplicate copy of list, shall be sent to the audit section where claims shall be scrutinised within week and put to the Pay and Accounts Officer on the bills (to be retained) admitted for payments suitable pay order shall be recorded in red ink for cash payment and in blue black ink for per contra payments i.e. University deductions for pay, T.A. Festival Advances Rent Recovery etc. Separate cheques shall be issued for the total deductions creditable to other agencies.

(ii) Bills passed for payment shall be sent to cheque section for issue of cheques. Payments to private persons / parties on account of work done/materials supplied etc. shall be made by order cheque and by crossed cheque " Account Payee " only where amount of cheque exceeds Rs. 1000

(iii) All payments made in cash or by cheque shall be entered in chronological order on the payment side of the cash book as soon as the cheque is signed full particulars of the payment being recorded therein in brief. Every entry of payment shall be attested by the Pay and Accounts Officer.

(iv) Vouchers should have one serial number chronologically in the cash book throughout the year and should be kept properly in the gurad file for each month separately.

(v) The cash book shall be closed and balanced daily under the signature of Pay and Accounts Officer. Total receipts and payments for the day shall tally with the Day book of receipt expenditure.

(vi) Closing balance as per cash book shall be compared with the balances as per Bank scroll/ pass books and Reconciliation statement shall be drawn up on the last working day of the month for analysing the difference between the closing balance as shown in the cash book and as shown in Bank's scroll/ pass book. A copy of Bank reconciliation statement shall be submitted to the Comptroller with the monthly accounts.

(vii) Departmental payments to be made at out. stations shall be arranged by obtaining the Bank Drafts or by opening of separate Bank accounts as may be convenient.

(viii) Vouchers shall be posted daily in the Register of classified expenditure in form No. KV-26 in the compilation section of pay and Accounts Officer and daily totals carried over to Day Book.

### 3.52 Deduction Register

A Register of University deductions shall be maintained in form No. KV-27. All deductions made from the vouchers and adjustable to University Accounts by per contra shall be recorded in this register and daily totals posted to respective Receipt register. Daily totals of per contra adjustments, shall be agreed with the main cash book.

### 3.53 Transfer Entry Order Book :

A Transfer Entry order Book in form No. KV-28 shall be maintained in order to correct errors of classification, to bring to account recoveries of over-payments and to relieve suspense Head of account. All particulars sufficient to explain both the nature of adjustment and the ground for correction shall be clearly stated,

### 3.54 Debt Head Transactions

Amount received paid under different heads of Deposit and recoveries of advances under debit head section by the Drawing and Disbursing Officer shall be accounted for by the Pay and Accounts Officer. The Drawing and Disbursing Officer shall be responsible for timely settlement of these transactions.

### 3.55 Deposits

(i) A Register of Receipt of Deposits shall be maintained by the pay and Accounts Officer in form No. KV-29 wherein all items of Deposits under different heads shall be posted. Separate sets of pages shall be set aside for each class of Deposits. Each part of the Register shall open with the details of the previous year's out. standing balances as shown in previous years register. Deposits received during the year shall then be entered in this register as and when transaction occur. Monthly totals shall be reconciled with the corresponding figures in the monthly accounts.

(ii) Payments of deposit in cash or transfer shall be noted in red ink against the original credit and attested by the Pay and Accounts Officer. Total repayments during the month shall be reconciled with the figures in monthly account.

### 3.56 Advances

Account of Advances viz., pay Advance, T.A. Advance, Festival Advance, Temporary Advance, Conveyance Advance, Handloom Advance etc., shall be maintained by the pay and Accounts Officer in the Register in Form No. KV-30. As Drawing and Disbursing Officers shall be responsible for maintenance of detailed account of recoveries effected/adjusted for the advances drawn by them vide Rule 8.7. The Pay and Accounts Officer shall maintain Drawing and Disbursing

Officer-wise Account in respect of Festival Advance. For other advances, however, the Pay and Accounts Officer shall maintain detailed account and watch recovery/ adjustment thereof.

### 3.57 Recovery of Advances

(i) While recovery of advances is effected in cash or by deduction from bills, a schedule in form No. 31 shall be attached with the challan/bill. Separate schedule of recovery shall be prepared for different kind of recoveries of advances.

(ii) In case of transfer of employees from one office to another within the jurisdiction of pay and Accounts Office it will happen that some recoveries effected might pertain to the advances drawn by another Drawing and Disbursing Officer. In such cases name of Drawing and Disbursing Officer by whom advances were originally drawn should be clearly recorded in the Recovery schedule. Separate schedules may however be prepared for such recoveries of advances to facilitate posting of recoveries in the account of drawing and disbursing officer concerned.

(iii) In case of employees transferred to Drawing and Disbursing Officer in the jurisdiction of Other Pay and Account Office, two copies of Last Pay Certificate of the incumbent shall be sent by the Drawing and Disbursing Officer to the Pay and Accounts Officer from whose jurisdiction employee is transferred. All outstanding advances with effect Pay, T.A., Festival etc shall be recorded carefully. The recovery of outstanding advances as shown in the last pay and certificate by per contra debit to "Inter-Pay and Account Officer Transfer" and record suitable endorsement to that effect on both the copies of last pay certificate. One copy of last pay certificate shall be sent to another Pay and Accounts Officer in whose jurisdiction employee is transferred.

(iv) On receipt of copy of last pay certificate duly endorsed, the Pay and Accounts Officer shall record the outstanding balances of advances against the Drawing and Disbursing Officer in whose office the employee has joined on transfer and credit by per contra to "Inter Pay and Accounts Officer Transfer". Such transactions should be reconciled and agreed by respective Pay and Accounts Officers periodically. A detailed schedule of Debit/Credits under Head Inter Pay and Accounts Office, Transfer should be enclosed with the Monthly Accounts submitted to the Comptroller.

### 3.58 Monthly Accounts

(1) The Pay and Accounts Officer shall submit to the Comptroller monthly accounts by 10th of succeeding month in the following forms :

- (i) Statement of Revenue Receipt Form No. KV-23 (Schemewise)
- (ii) Statement of Revenue Expenditure Form No. KV-26 (Schemewise)
- (iii) Monthly Account of Receipt and expenditure Form No. KV-32.
- (iv) Statement of Bank Balances form No. KV-33.
- (v) Plus minus memo of Debt heads : Form No. KV-34.
- (vi) Statement showing monthly debt head Receipt Expenditure Form No. KV-2B.

(2) All Revenue Receipts realised in the Krishi Vidyapeeth shall be centralised in the office of the Pay and Accounts Officer/Comptroller. Beside there will be transactions on account of receipt of Grant-in-aid, scholarship, bequest and Donations, Investments, Remittances etc. The Assistant Comptroller incharge of the Accounts section shall also furnish Monthly Accounts in the above forms to the Comptroller by 10th of succeeding month.

### 3.59 Annual Accounts

(1) On receipt of monthly Accounts from the Pay and Accounts Officer/Assistant Comptroller in the office of the Comptroller, they will be properly checked and posted in the compilation registers to enable the Comptroller to prepare the Annual Accounts of the Krishi Vidyapeeth.

(2) Annual Account shall be prepared in the following forms :

- (i) Receipt and Payment Account in Forms No. KV-35.
- (ii) Income and Expenditure Account in Form No. KV-36.
- (iii) Balance sheet in Form No. KV-37.
- (iv) Statement of floating Assets and liabilities in Form No. 38.
- (v) Statement of utilisation of Grant-in-aid in form No. 39.

(3) (i) All Drawing and Disbursing Officers shall forward to the Comptroller a statement, in respect of Assets created, Assets written off and disposed of during the year with balances in Form No. KV-40 by 15th April of the succeeding year.

(ii) After verification of these statements position of such assets as on 31st March of the year shall be shown in the balance sheet of Krishi Vidyapeeth by the Comptroller.

(iii) The Comptroller shall by 15th July succeeding to the year draw up the Annual Accounts for the whole Krishi Vidyapeeth along with balance sheet and send to the statutory Auditor for certification.

## 3.60 PERMANENT ADVANCE :

The Vice-Chancellor on recommendation of the Comptroller shall sanction permanent advance to a Drawing and Disbursing Officer in order to enable him to make petty payments promptly, subject to the following rules. The advance shall be recouped at least twice in a month.

( i ) The amount of the advance should not normally exceed the monthly average of contingent expenditure to be defrayed out of the advance.

( ii ) Application for the grant or revision of a permanent advance must be submitted to the Vice-Chancellor through the Comptroller who will advise as to the appropriate amount of the advance.

*Note.*—Applications for permanent advances should be accompanied by a statement showing month by month for the preceding twelve months, the amounts of contingent bills cashed, with classified details of items of expenditure.

( iii ) As these advances involve the permanent retention of money outside the University Fund, they must not be larger than are absolutely essential.

( iv ) These advances should not be multiplied unnecessarily. An Officer having sub-ordinates who require petty sums, should spare a small portion of his own advances in the form of temporary advances for their use rather than apply for separate advances.

( v ) The advance is intended to provide on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges. However, a Vidyapeeth employee in the cadre of Peons, Drivers, Mazdoor Attendants on regular establishment who is required to travel on duty by rail, road, sea at such a short notice that the drawal of travelling allowance advance is not practicable, he may be granted advance from this amount. The permanent advance should be recouped immediately after encashment of travelling allowance bill or from the next salary of the employee concerned.

( vi ) The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to account for the total amount of the money.

( vii ) In the case of transfer of charges, both the relieving and relieved officer should send an acknowledgement to the Comptroller of the amount held in the permanent Advance along with their charge report.

( viii ) An acknowledgement indicating the position as on 31st March should be sent by the Officers holding the permanent advance to the Comptroller of the Krishi Vidyapeeth by 5th April of the succeeding financial year.

( ix ) A Register of Permanent Advance shall be kept in Form No. KV-41 and maintained up to-date by the officers holding the Permanent Advance.

3.61: The Vice-Chancellor on recommendation of the comptroller may permit for opening of a Personal Ledger Account for operation of Revolving Fund or such other fund if the funding agency so requires. It shall form the part of Annual Accounts of the University.

## CHAPTER 4

## PREPARATION OF BILLS

4.1 The drawing officers shall prepare all claims payable by the Krishi Vidyapeeth from the University Fund in the various forms as prescribed under this code. The detailed instructions regarding the form and preparation of bills are as under—

(i) Bills for pay fixed allowances and leave salaries shall be prepared in form No. KV-42. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated against the name of the Krishi Vidyapeeth servant in the body of the bill or in a note at foot of the page.

(ii) The various sections comprising the establishment shall be shown separately, the description of each Section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

*Note.*—All fixed allowances including permanent travelling allowance, conveyance allowance, etc. should be drawn in the establishment pay bill form.

(iii) The entries in all the money columns of the bills shall be totalled separately under each Section and the totals written in red ink. The totals must be checked by the drawing Officer himself or by some responsible person other than the clerk preparing the bill.

(iv) In the case of a re-employed pensioner the drawing officer shall show in the pay bill in the remarks column against the name of the re-employed pensioner the manner in which his initial pay on re-employment has been fixed. The amount of pension drawn and the number of pension payment order shall also be indicated. If payment of pension is held in abeyance, a suitable note to that effect shall also be made against the name of the pensioner in the pay bill.

(v) A certificate to the effect that the Vidyapeeth servant on leave preparatory to retirement or refused leave or such other leave or terminal leave on the expiry of which he is not expected to return to duty, was not employed under any State Government/ Local fund or Private employer during the period of such leave shall be recorded by the drawing officer in the bill in which leave salary for such a Vidyapeeth Servant is drawn after obtaining from him a declaration regarding non-employment.

(vi) Monthly Establishment pay bills shall be presented to the concerned P and AO before last 5 working days of the month to which they relate. The payment of such bills shall be made on the 1st working day of the following month for which they are due. In case of Holiday/Holidays on 1st or earlier days the payment shall be made on last working day of the month to which it relates. However, the payment of salary bills for the month of March shall invariably be made on 1st April or later on.

## 4.2 Increment Certificate :

(i) In the first bill in which a periodical increment is drawn for a Vidyapeeth Servant, a certificate in Form No. KV-43 shall be appended.

(ii) When an increment claimed operates to carry a Vidyapeeth servants over an efficiency bar, it shall be supported by a declaration from the authority empowered to allow the increment over the efficiency bar that it has satisfied itself that the Vidyapeeth servant concerned is fit to cross the bar,

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case shall be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

4.3 Every bill in which overtime allowances are claimed shall contain a certificate of the head of the office to the following effect :—

Certified that :—

(a) the employees for whom overtime allowances are claimed in this bill have actually earned the same by working overtime.

(b) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct.

(c) the overtime allowances are claimed at the sanctioned rates.

(d) the overtime allowances are taken into account in calculating the income-tax due from the Vidyapeeth servants noted in this bill.

## 4.4 Arrear Bill :

Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bills, but in a separate bill, the amount claimed for each month being entered separately by quoting the voucher number together with date of encashment of the bill from which the charge



was omitted or withheld or on which it was refunded by deduction, or of any special order of a competent authority granting a new allowances or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bill for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrear being claimed over again. The drawing officer shall also record the following certificates on the arrear bill under his dated signature :—

- ( i ) that no part of the amount claimed has been drawn previously; and
- ( ii ) that a note of the arrears claim has been kept in the office copy of the bills for the period to which the claim pertains.

(2) Arrears bills can be presented at any time and may include as many items as are necessary.

(3) In case of transfer of a Vidyapeeth servant, from one station to the other, the arrears of claims, if any shall be drawn and disbursed at the new office after obtaining the non-drawal certificate from the previous office as under :

**Non-drawal Certificate :**

“Certified that the claims of pay and allowances/difference of pay and allowances of Shri .....(Designation) for the period from.....to ..... have not been drawn and paid to him by this office till this date. The note of this non-drawal certificate being issued has been taken in the office copies of the following vouchers :—

Voucher No.

Date

Gross amount

Signature of the Officer.

**4.5 Deductions from pay bills :**

The following classes of deductions from pay bills shall be made from the employees of Krishi Vidyapeeth and Government servants on deputation :—

- ( i ) Recovery on account of Income Tax.
- ( ii ) Recovery on account of Government G. P. F., U. E. P. F. / C. P. F. subscription and advances.
- ( iii ) Recovery on account of L. I. C. / Postal Life Insurance Premium.
- ( iv ) Recovery on account of Profession Tax.
- ( v ) Recovery on account of Group Insurance Scheme.
- ( vi ) Recovery on account of Advance of pay on transfer.
- ( vii ) Recovery on account of C. T. D. / R. D. of Post Office.
- ( viii ) Recovery on account of Advances granted to employees.
- ( ix ) Recovery on account of Co-operative Society/ Co-operative Banks.
- ( x ) Recovery on account of House Building Advance and Festival Advance.
- ( xi ) Recovery on account of House Rent.
- ( xii ) Recovery authorised by Krishi Vidyapeeth.

Each of these deductions shall be fully and properly classified.

4.6. ( i ) When the name of any person appointed either permanent or on probation appears for the first time in a pay bill, in the case of a person previously holding another post, the last pay certificate in Form No. KV-44 and in the case of a person appointed for the first time, the Medical fitness certificate shall be appended to the bill.

**Last Pay Certificate :**

(ii) In case of transfer of Vidyapeeth employee the Last pay Certificate shall be issued by the Drawing and Disbursing Officer of the old Station. The claim for first payment at the new station shall not be admitted without the production of Last Pay Certificate along with such claim.

4.7: The payment of the establishment pay bills shall be made by drawal of the following cheques :—

(1) A cheque in favour of the Drawing and Disbursing Officer for the net amount payable to the staff serving under him. The cheque will be encashed by the Drawing and Disbursing Officer and arrange the disbursement of money to the various members of the staff and obtain their acknowledgements.

(2) Separate cheque shall be drawn for the recoveries as shown in Rule 4.5.

4.8 (1) Cheques for deductions in respect of recoveries other than Krishi Vidyapeeth shall be forwarded alongwith schedules by fifth of the month following the month for which salary is drawn.

(2) The cheques of deductions in respect of U. E. P. F. account/C. P. F. shall be sent along with the schedules to the Comptroller immediately but not later than 5th of the following.

4.9 The amounts remaining undischursed for more than three months on account of pay and allowances shall be credited into Vidyapeeth fund.

**4.10 Travelling Allowance Bill :**

(i) The claim for travelling allowance other than permanent of fixed travelling allowance shall be prepared in Form No. KV-45.

(ii) The claim for travelling allowances for the persons other than Krishi Vidyapeeth employees shall be preferred in Form No. KV-46.

**4.11 Medical Reimbursement Bill :**

The expenditure incurred by, and admissible to Vidyapeeth servants on account of medical attendance and treatment shall be drawn in Form No. KV-47. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

**4.12 Bill for Contingent Charges :**

All bills for contingent charges shall be prepared in Form No. KV-48. Each bill shall have written at the top the broad classification viz. Plan/Non-Plan/ICAR. Further classification upto detailed object of expenditure shall also be recorded on the bill. The sanction order and date and the position of grants shall be noted on every bill. When the bill is towards purchase of material, a certificate to the effect that the receipt of material has been noted in the relevant stock register shall be furnished by the drawing officer.

**4.13 Simple Receipt Bill :**

The claim for all types of advances including grants-in-aid to affiliated institutions shall be preferred in the Simple Receipt Bill in Form No. KV-49.

**4.14 Responsibility of Drawing Officers :**

(i) Every Officer shall exercise the same vigilance in respect of expenses as a person of ordinary prudence is expected to exercise in spending his own money. The drawing officer is further responsible for ensuring that the rules regarding the preparation of bills are observed that the money is either required for immediate disbursement, or has already been paid from the permanent advance, and that the expenditure is within the available appropriation.

(ii) He shall ensure that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the calculations are correct, and that the grants have not been exceeded nor they are likely to be exceeded.

## CHAPTER 5

## BUDGET

5.1. The Krishi Vidyapeeth shall prepare the Annual Financial Estimates of receipt and expenditure every year in such a manner as the State Government may determine. The Comptroller is responsible for preparation of the financial estimates and its presentation to the Executive Council and to the State Council.

5.2 The annual financial estimates of receipt and expenditure under each scheme shall be prepared initially by the implementing officers of the scheme. These estimates then shall be routed through the Controlling Officers and the Deans of the respective faculties who shall scrutinise the same technically and ensure that the estimates are based on the realistic basis and are adequate to meet the needs as per the programme and objects. The budget duly scrutinised as above along with the recommendations of the Deans shall be furnished to the Comptroller. The Comptroller shall exercise financial scrutiny of the estimates and frame the financial estimates for the Krishi Vidyapeeth as a whole and submit the same to the Executive Council for consideration through the Vice-Chancellor. Such estimates shall be submitted for approval to the State Council by such date as may be prescribed in this behalf.

5.3 The financial estimates shall be prepared and furnished to the respective authorities on the dates prescribed in the schedule below :

**Schedule prescribing the dates for preparation and submission of Annual Financial Estimates :**

Sr. No.	Annual financial estimates to be received by	Regular Budget estimates for ensuing year		New Item for the current year		8th monthly revised estimates	
		Plan	Non-plan	Plan	Non-plan	Plan	Non-Plan ICAR.
1	2	3		4		5	
				Last date for receipt of			
1.	By the Controlling Officer from the implementing Officer	5th August		5th August		5th December	
2.	By the Deans of respective faculty from the controlling officers	14th August		14th August		10th December	
3.	By the Comptroller from the Deans of respective faculty Directors	1st September		1st September		15 th December	
4.	By the Ex. Council from the Comptroller through Vice-Chancellor	5th October		5th October		As may be prescribed.	
5.	By the State Council from the University	15th October		15th October		As may be prescribed.	

**5.4 Instructions regarding preparation of financial estimates**

(a) **Financial Estimates of Receipts.**—The annual Financial estimates of receipts shall be prepared in the following categories:—

- (i) Farm Receipt
- (ii) Educational Receipt
- (iii) Veterinary Receipt
- (iv) Fisheries Receipt
- (v) Cattle Farm Receipt
- (vi) Seed Receipt
- (vii) General Receipt
- (viii) Capital Receipt

(Value realised on account of disposal of permanent assets, deadstock and Live stock.)

Under these broad objects, the implementing Officers shall maintain the details of various objects as prescribed.

The estimates of receipt of the University shall be prepared in the prescribed form No. KV-50 in triplicate by the implementing officers with full justification for the variations. Normally, the average of past three years actuals shall be taken as basis for the proposed receipts in the estimates. However, the existing rates and other factors shall also be taken into account. The average of past actuals is not always a satisfactory method. It is, therefore, essential to frame the estimates of receipts on consideration of all relevant data such as probable nature of agricultural season during the current year, additional land brought under cultivation, additional facilities or high yielding varieties brought into operation, addition to the existing number of animals, birds, in case of dairy and poultry, selling rates etc.

(b) **Estimates of Expenditure** :- The estimates of expenditure shall be prepared in respect of the schemes under various objects as given in the prescribed form of budget in Form No. KV-51.

(i) Under salaries, the estimate shall include pay and allowance for the entire staff with reference to the sanctioned posts. In respect of vacant posts the provision for six months shall only be made. Similarly in the case of time scale of pay, provision should be made for increments, leave salary encashments. All additions to pay such as special pay etc. should be included under the salaries. The details of their additions to pay such as D.A., H.R.A., C.L.A., medical reimbursement, other allowances (except T.A.) should be shown separately while framing the estimates.

(ii) No provision should be made for the posts held in abeyance or merely on the ground that proposal has been sent to the Government for creat of the posts.

(iii) The provision for leave salary shall be made on a percentage basis taking into account the actuals of the past years plus a proportion of increase as a base.

(iv) Provision for travelling expenses should be shown on the basis of average of past years actuals taking into account the prevailing rates of allowances as may be sanctioned.

(v) The estimates under contingencies which include supplies and services and the charges which are necessary to the management of office shall be made under various objects with reference to the sanctions, past actuals, sanctioned rates etc. The estimates under contingencies shall be carefully scrutinised by the Controlling Officers with a view to ensure that justification is given where a provision is proposed in excess of the normal average. Under Non-Recurring contingencies, provisions proposed shall always be supported by full justification about the existing material available, additional requirements, reason for additional requirements which may even be required for replacement.

5.5 Mere provision in the budget estimates does not constitute authority for incurring any expenditure.

#### 5.6 Performance Budget :

In addition to the regular estimates of receipt and expenditure it is absoltery necessary to give details of performance with reference to the aims and objects prescribed for the scheme by the Krishi Vidyapeeth in order to ensure and to justify the estimates. The implementing officers shall furnish the Performance Budget in respect of the scheme in the form and by such dates as may be prescribed.

#### 5.7 New Items :

Financial estimates are based on the sanctioned items only. It means items which are once sanctioned and the expenditure is incurred there under in past, provisions for such items are made in the financial estimates as per requirements. When it is necessary to incur expenditure on a specific item for which no expenditure was booked in the past but if such provisions are necessary in the financial estimates of the ensuing year, the items and their inclusion in the budget are known as New Items of expenditure. Specific sanction of State Council to incur the expenditure on such items is necessary. The main criteria to decide New Items shall be as follows —

(a) Whether in previous years, expenditure of a similar nature had been admitted in the budget ;

(b) Whether adoption of a new policy, the provision of new facilities or substantial alteration in the character of existing facility.

(c) Substantial increase in the provisions for supplies and services.

(d) A 'New service' may be either a "New form of service" or a "New instrument of an existing service". Any expenditure, however, small or on all together "New form of service" can be incurred only after its authorisation by the Government.

The following monetary limits are prescribed to decide "New Instruments of service" :-

(1) Annual recurrent Expenditure	Rs. 1,00,000
(2) Non-recurrent Expenditure	Rs. 10,00,000
(3) Expenditure of New Major Works	Rs. 10,00,000

In respect of the cases involving both recurring and non-recurring liabilities, when the Annual recurrent expenditure amounts to or exceeds Rs. 1,00,000 the proposal would constitute "New Instrument of service."

#### 5.8 New Major Works :

In the case of Major Works, the limits would apply to the estimated cost of each work and not the actual expenditure to be incurred on the work during a particular financial year. When the estimated cost of any work already brought to the notice of the State Council, is subsequently revised and if the difference in the original cost and the revised cost exceeds 10 per cent the revised cost is required to be brought to the notice of the State Council by means of a New Item.

5.9 The proposal of a New Item should be in the following forms Statement of a New Item of expenditure.

Major Head :-

Item (description of item)

Recurrent Rs.

Non recurrent Rs.

Total Rs.

Ultimate annual recurring Rs.

Remarks : (Detailed justification for the New Item)

#### 5.10 Register of Grants received :-

A register of grant received, shall be maintained in form No. KV-52 for the following categories, major head wise and scheme wise, separately by the Comptroller :-

1. State Government
  - (a) Plan grants
  - (b) Non-Plan grants
  - (c) Agency Schemes
2. ICAR New Delhi
  - (a) Research Schemes
  - (b) Central Assistance
  - (c) Ad-hoc Schemes
3. Government of India
  - (a) Research Schemes
  - (b) Other Schemes
4. University Grants Commission
5. Other Agencies
  - (a) Research Schemes
  - (b) Other Schemes.

#### 5.11 Utilisation Certificate of grants

According to the conditions attached to the Grant-in-aid released by various authorities the Krishi Vidyapeeth shall furnish Utilisation Certificate of the grants duly audited in the form as may be prescribed by such authorities immediately after close of the financial year relating there to, but not later than 30th September of the following year.

5.12 : The Vidyapeeth/Grantee Institution should maintain a Register of assets acquired wholly or substantially out of Government Grants in Form No. KV-53. This register should be maintained separately in respect of each sanctioning authority and a copy thereof furnished to the respective sanctioning authorities annually.

Note.—The term 'assets' means (i) immovable property and (ii) movable property of a capital nature where the value exceeds Rs. 1,000. It does not include library books and articles of furniture and Dead-stock, Civil buildings, Roads, Lands.

#### 5.13 Inter Departmental Transaction :

All Inter-departmental transactions within the Krishi Vidyapeeth for the supplies made or services rendered shall be made on cash basis in order to ensure that the expenditure is booked and the receipts are realised and accounted for within the same financial year. Similarly when the services are rendered or supplies are made to outside agencies, all such transactions shall be on cash basis only. The advance payment shall be insisted upon from such outside agencies, wherever possible.

## CHAPTER 6

## WORKS

6.1 : The University Engineer shall be responsible for execution and maintenance of all works undertaken by the Krishi Vidyapeeth.

6.2 : The general instructions issued by the Public Works and Housing Department and the Irrigation and Power Department of the State Government which are applicable to construction works shall, unless they are inconsistent with the provisions of the Act or this Code, shall be applicable to the Krishi Vidyapeeth also.

6.3 : The University Engineer shall be the head of the works department of the Krishi Vidyapeeth. All bills for purchase of material and for works duly scrutinised and passed shall be furnished by him to the Pay and Accounts Officer who shall exercise necessary checks with reference to the following and pass the claim.

1. Sanctions
2. Availability of funds
3. Accuracy of the claim
4. Measurement Book
5. Works Order Book
6. Works File
7. Any other relevant record.

**6.4 (a) Major Work :**

All works, the estimated cost of which exceeds Rs. 1.00 lakh or as may be specified by the Government from time to time shall be classified as "Major Works".

**(b) Minor Work :**

All works, the estimated cost of which does not exceed Rs. 1.00 lakh or as may be specified by the Government from time to time shall be classified as "Minor Works".

**6.5 Administrative Approval :**

The competent authority to accord Administrative approval shall be as under :

Below Rs. 3,00,000	... Vice Chancellor
Rs. 3,00,000 and above	... State Council

Application for administrative approval shall be accompanied by a Preliminary Report, Plans and Estimates, information of site and other details as may be necessary to elucidate the proposal

6.6 The University Engineer shall be competent to accord technical sanction to the construction work or repairs.

**6.7 Revised Administrative Approval/Technical Sanction :**

When the original estimate is likely to be exceeded by more than 10 per cent or Rs. 10,000 whichever is less, or when a change of design or plan is necessary, a revised estimate shall be prepared as soon as the necessity arises and before the completion of work, for approval of the Vice-Chancellor or State Council as the case may be after the technical sanction to the revised Plans and Estimates is accorded by the University Engineer.

6.8 : The papers to be submitted with the project for a work shall consist of (i) a report (ii) a specification and (iii) a detailed statement of measurement, quantities and rates with an abstract showing the total estimated cost of each item. These documents together form "the Estimates".

6.9 : In the case of estimates for "Repairs" or "Maintenance" only the specification and the detailed statement of measurements and quantities with the abstracts shall ordinarily be required. The report should state in clear terms the object to be gained by the execution of work estimated for and explain any peculiarities which require elucidation

**6.10 Schedule of Rates :**

The jurisdiction of the Krishi Vidyapeeth extends over more than one district. To facilitate the preparation of estimates, the schedule of rates as adopted for each kind of work (Civil, Irrigation, Electrical) by the respective Government Departments for each district, shall be followed. When there is no rate for a particular item in the schedule of rates, the rate for such item supported by rate analysis shall be approved by the Vice-Chancellor in consultation with the Comptroller.

**6.11 Repairs :**

(a) Repairs are necessary to keep the Vidyapeeth property in a fit condition and shall be carried out periodically and occasionally, if necessary.

(b) A separate estimate shall be prepared for the maintenance of each work, or of each class of building or of a portion of a work or group of works.

(c) Each ordinary repairs estimate shall include all the expenditure anticipated to be incurred during the working year on the maintenance of the work concerned, as also the expenditure incurred in the preceding year if it remained to be paid for. The working year for these estimates shall close on the 31st March.

(d) The sanction to an ordinary repairs estimate lapses on the last day of the financial year and its account shall be closed on that date only. Expenditure, if any, on the repairs that may be necessary to complete the work in hands shall be treated as expenditure against a fresh repairs estimate for the next working year in which necessary provision shall be made to avoid excess.

(e) Estimates for special repairs shall remain current till the completion of the repairs in the same manner as those for original works.

**6.12 Period of validity of Administrative Approval and Technical Sanction :**

Administrative approval to a work or technical sanction to an estimate shall ordinarily cease to operate after a period of five years from the date of such approval or sanction. If however in budget estimates, provision for a specific work which is in progress is made, it is regarded as reviving such approval or sanction.

**6.13 Reduced Estimates :**

When it is found that the amount of the accepted tender for a work is less than that of the sanction estimate by 10 per cent or Rs. 10,000/- whichever is more, the estimate shall be recast and fresh estimate at lower tendered rate shall be prepared and processed.

6.14 No work shall be started unless a properly detailed plan and estimate have been administratively and technically approved and funds are made available.

6.15 In the case of work the estimates for which have been sanctioned by the competent authority, no additions or alterations, likely to cause an excess in expenditure which will not fall within the powers of sanction of that authority, shall be permitted without the previous approval of higher authority.

6.16 Where important structural alterations are contemplated though not necessarily involving an increased outlay, the orders of the original sanctioning authority shall be obtained.

6.17 If a work is abandoned after partial execution and is proposed to be taken up again a fresh estimate shall be prepared before the work is restarted in case the original administrative approval or technical sanction has lapsed or a review is necessary.

**6.18 Bulk Purchases :**

Subject to the provisions of these rules, the University Engineer shall make adequate arrangements for purchasing in bulk, wherever desirable and profitable and carefully stock the building materials required for various works to be executed in the year.

6.19 With regard to the execution of works, verbal orders shall not be given.

6.20 Subject to the provisions of the rules 6.36 and 6.37 works may be carried out departmentally or by contract as the authority competent to accord administrative approval may decide on the advice of the University Engineer. Works, to be carried out departmentally may be done by (i) daily labour, (ii) rate list or (iii) piece-work. Minor works costing Rs. 50,000 or less shall be carried out either on regular contract or by piece-work. In the case of works estimated to cost Rs. 5,000 and less they may be executed on sanctioned rate list, through the agency of local contractors of all classes. For this purpose, a list of all local contractors shall be maintained.

*Note.*—If more than one piece work is given to a piece worker, in such cases, the number of works shall not exceed three and the total aggregate cost shall not exceed Rs. 50,000.

6.21 A work order book in respect of every work entrusted to a contractor shall be maintained by the Assistant/Deputy Engineer and all orders, deviations/instructions and corrections if any suggested by the University Engineer shall be recorded therein and all such entries shall be attested by the University Engineer. This Work Order Book shall invariably accompany the final bill when it is furnished to the Pay and Accounts Officer for passing and payment.

6.22 The initial records upon which the accounts of works are based are (a) nominal muster roll and (b) the Measurement Book.

#### 6.23 Nominal Muster Rolls

When any work is done by daily labour a Nominal Muster roll in form No. KV-54 shall be maintained by the officer-in-charge of the work. Each Form of the Muster Roll shall be machine numbered.

6.24 The muster roll, which is the initial record of the labour employed each day on a work, shall be written daily by the subordinate deputed for the purpose.

6.25 Daily Labour reports in form No. KV - 55 showing the numbers of labourers employed on each work on each day shall be sent to the University Deputy Engineer/University Engineer as the case may be. These reports shall be used to check the muster rolls when presented for payment. Labour employed daily shall be checked twice a week by the Assistant Engineer and four times a week by the Junior Engineer. The University Engineer/Deputy University Engineer shall conduct surprise verification at least once a month.

#### 6.26 Maintenance of Muster Rolls

(1) The wages of all labour employed on departmental execution of works or scheme shall be paid on Muster Rolls.

(2) Only one muster roll shall be kept for each work or scheme. In no case shall muster rolls be prepared in duplicate.

(3) Labour may be paid more than once a month and the period covered by each payment may be determined locally; but separate rolls must be prepared for each period of payment.

(4) The daily attendance and absence of labour shall be recorded daily in Part-I of the muster roll in such a way as :

(a) to facilitate the correct calculation of the net wages of each person for the period of payment;

(b) to render it difficult to tamper with or make unauthorised additions to, or alterations in, entries once made; and

(c) to facilitate the correct classification of the cost of labour by works and sub-heads of works, where necessary.

(5) After a muster roll has been passed by the University Engineer or the Officer-in charge, payment thereof shall be made as expeditiously as possible. An acknowledgement, duly stamped where necessary, shall be obtained from each payee on the muster roll, and each payment shall be made or witnessed by the officials of highest rank available who shall certify, to the payments individually or by groups, at the same time specifying both in words and in figures at the foot of the muster roll, the total amount paid on each day and the amount remained unpaid, if any.

(6) Unpaid items from the muster roll shall be transferred to the Register of unpaid wages in Form No. KV-56 which shall be maintained by each officer sanctioning the muster roll and a note to this effect shall be kept on the original Muster Roll. Subsequent payments of these items shall be made on Hand Receipt with reference to the entries in the Register of unpaid wages.

(7) Wages remaining unpaid for more than three months shall be credited to the University Fund.

(8) In the Muster Roll form shall be recorded the progress of individual items of work done by the labour and the amount spent on each for the labour shown thereon in all cases where such items are susceptible of measurement. If the items are not susceptible of measurement, a remark to this effect shall be recorded.

6.27 Separate muster roll shall be maintained for each work which has been separately estimated for. All forms of the muster shall bear the name of the work for which the muster is issued and shall be numbered, sealed with the seal of the Krishi Vidyapeeth and signed by the University Engineer/Deputy University Engineer before issue.

#### 6.28 Register of Muster Rolls

A register of Muster Rolls shall be maintained in Form No. KV-57. It will show the receipt and issue of Muster Rolls. The issues will be made under the signature of the University Engineer/Deputy University Engineer/Assistant Engineer as the case may be. The issues shall be made in serial order and the person receiving the blank muster roll shall sign on the register.



### 6.29 Loss of Muster Roll

(a) In the event of a current master roll being lost, payment of labour shall be made after obtaining the sanction of the Vice-Chancellor after verification of facts with daily labour reports and completion of the Muster Roll. The fact of the original muster roll having been lost and as consequence, the said form having been adopted with the necessary order of the Vice-Chancellor authorising the payment shall be noted thereon.

(b) If a paid muster roll is lost during the period of preservation, a certificate regarding payment, signed by the University Engineer shall be kept on record in lieu of the lost muster roll. The certificate shall invariably be accompanied by a statement of work done on the muster roll giving reference of the measurement book and its relevant pages.

6.30 Whenever, the muster is closed, the work executed or done shall be measured and allocation of such work noted thereon. The description of the work shall be clear and unambiguous. Where the work executed is not susceptible of detailed measurements, such measurements may be dispensed with and the payment may be made on the certificate of the University Engineer to the effect that the work turned out commensurates with the amount spent thereon.

6.31 A register of Measurement Books shall be maintained in Form No. KV-58 by the University Engineer showing the printed number of each book, the name of the person to whom it is issued, the date of issue and the date of return.

6.32 In recording detailed measurements, the following instructions shall be carefully observed (*see Appendix II*).

(1) Detailed measurements shall be recorded only by the Assistant Engineer or Deputy Engineer or by Executive subordinates in charge of work to whom measurement books have been supplied for the purpose.

(2) All measurements shall be neatly taken down in a Measurement Book in Form No. KV-59 issued for the purpose and no where else.

(3) Each set of measurements shall commence with entries stating.

- (a) in the case of bills for work done,
  - (i) full name of work as given in the estimate.
  - (ii) situation of work.
  - (iii) name of the contractor.
  - (iv) number and date of agreement.
  - (v) date of written order to commence work.
  - (vi) date of actual completion of work; and
  - (vii) date of measurement.

Provided that the entries at (v) and (vi) above shall not be made in the case of work done under a piece-work agreement.

(b) In the case of bills for supply of materials—

- (i) name of supplier.
- (ii) number and date of his agreement or order.
- (iii) purpose of supply in one of the following forms applicable to the case.
  - (A) Stock (for all supplies for stock purpose).
  - (B) Works for direct issue to (here enter full name as given in estimates)....
  - (C) "Works for (here enter full name of work as given in the estimates)... for issue to contractor.....on....."
- (iv) date of written order to commence supplies,
- (v) date of actual completion of supplies; and
- (vi) date of measurement.

and shall end with the dated, signature of the person making the measurements.

(4) A suitable abstract shall then be prepared which should show in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub head, rate, unit and amount provided that the entries at (iv) and (v) above shall not be made in the case of supplies made against a piece-work agreement.

(5) It is desirable to obtain the signature of the contractor, piece-worker, or supplier, etc., in token of this acceptance of this recorded measurements. In the case of final measurements, the contractor should be notified in writing to remain present on the date fixed for recording of such measurements and his signature obtained at that time.

(6) As all payments for work or supplied are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. Every person taking the measurements shall also work out and enter in a Measurement Book, the figures of the "Contents or area" column. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible to see that reference to the last set of measurements is recorded and that if the entire job or contract has been completed, the date of completion is duly noted in the prescribed place. If the measurements taken are the first set of measurements on a running account, or the first and final measurements, this fact shall be suitably noted against the entries in the measurement book, and in the later case, the actual date of completion noted in the prescribed place.

*Note.*—For Rules for taking measurements and keeping measurement books, see Appendix II.

6.33 The pages of the measurement book shall be machine numbered. Entries therein should be recorded continuously and no blank space should be left. If any space is left blank inadvertently, it should be cancelled by diagonal lines, the cancellation being attested and dated.

6.34 The entries shall be made in ink. No entry may be erased. If a mistake is made, it should be corrected by crossing out the incorrect words and figures with dated initials of a responsible officer. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his order initialled by the officer who made the measurements, the reasons for cancellation being also recorded. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of Law.

#### 6.35 Checking of Measurements :

As regards the recording and checking of measurements, the following procedure may be adopted.

##### 1. (a) Works costing upto Rs. 25,000 :

Running measurements shall be recorded by the Junior Engineer with 10 per cent check by the Deputy University Engineer/Assistant Engineer. Each slab of checking on a running account bill shall be 20% of the estimated cost. Final measurement of visible items shall be checked by the University Engineer.

##### (b) Works costing more than Rs. 25,000 :

Running account measurement shall be recorded by the Deputy University Engineer/Assistant Engineer with 10 per cent check for every running account bill by the University Engineer. The final measurements are, however, to be recorded by the Deputy University Engineer/Assistant Engineer, with a percentage check of 5 per cent or more by the University Engineer. The checking by the University Engineer, to the same extent will also be necessary for each slab of Rs. 25,000 or work done on a running account.

**Explanation :** The provisions of the rule apply to purchase of stores (including tools and plants) also. If it is not possible in any case to check measurement of any work, payment as an exceptional case, may be made on the certificate of the University Engineer, that to the best of his knowledge, the work billed for has been done. Detailed reasons for not checking the measurements shall be given by the University Engineer in the certificate. The next running account bill or the final bill shall not be paid in the absence of check-measurement by the University Engineer.

#### 6.36 Rate List :

Rate list shall be sanctioned by the Vice-Chancellor. The rates allowed shall not ordinarily exceed those provided in the estimates. If higher rates are sanctioned for any item of work, the competent authority shall record on the sanctioned rate list, the reasons for the higher rates. A copy of the sanctioned rate list shall be supplied to the Comptroller. Works, the estimated cost of which does not exceed Rs. 5,000 shall only be executed on rate list.

#### 6.37 Piece Work :

When work is to be done by piece work only a rate shall be agreed upon with a particular individual without any reference to the quantity of work to be completed and the time within which it is to be completed.

#### 6.38 Tenders :

(1) Tenders in the prescribed form shall ordinarily be invited publicly for all works given out on piece work basis.

(2) Works costing not more than Rs. 50,000 and Rs. 5,000 may be given on piece-work or on rate list respectively after inviting sealed quotations.

(3) Tenders shall invariably be invited publicly from contractors registered with Government for every work costing more than Rs. 50,000.

Provided that no public tenders may be invited :

(i) Where additional works or items of works have to be undertaken as part of works for which tenders have originally been invited publicly which are required to be executed while the work originally undertaken is in progress.

(ii) Where the contract for construction work estimated to cost more than Rs. 20,000 is given to a Labourers' Co-operative Society. For this purpose, a list of works proposed to be executed should be sent to all the approved Labourers' Co-operative Societies in the jurisdiction of Krishi Vidyapeeth under Certificate of Posting, specifying the date (with a minimum notice period of 15 days) for communicating their offer or otherwise to execute the works. The question of invitation of tenders publicly or taking up the works departmentally should be considered only after the expiry of the period of notice so given in case, no response is received from such Societies.

(4) Contracts for execution of works estimated to cost not more than Rs. 50,000 may be given only after inviting sealed quotations by the University Engineer ;

Provided that where in case of works entrusted to a contractor for execution without inviting public tenders, the estimated cost of each such work is more than Rs. 10,000 the reasons for not inviting public tenders shall be recorded by the University Engineer. Though invitation of public quotations may be dispensed with, it may nevertheless be desirable to give as much publicity as possible before the works are so entrusted.

#### 6.39 Concessions to be given to Labourers Co-operative Societies :

(1) When tenders for works (costing not more than Rs. 1 lakh) are submitted by Labourers' Co-operative Societies along with other, tenders submitted by the Co-operative Societies should be preferred :

Provided that—

(i) The tenders submitted by the Society is not more than 5 per cent of the lowest acceptable tender.

(ii) The society has carried out satisfactorily Krishi Vidyapeeth or Government works either in the same Division or in another Division in the Maharashtra State.

(iii) at least 75 per cent of the membership of the Society consists of labourers who will personally execute the work though they perform agricultural operations during a part of the year.

(iv) The Society possess sound financial resources, technical personnel, outstanding organising ability and experienced promoters.

(2) While dealing with the Labourers' Co-operative Societies, the Chairman of the Society concerned shall be consulted as a matter of convention.

6.40 (1) Tenders which shall always be sealed, shall invariably be invited in the most open and public manner possible.

Tenders shall have free access to the contract documents.

(2) Every notice of tender shall state—

- (a) the name of the work, with the amount of estimate ;
- (b) the time that would be allowed for completion of the work ;
- (c) when and where the tender forms with schedules and quantities and specification will be supplied and at what price ;
- (d) when and where the tenders should be submitted ;
- (e) when and where and by whom the tenders will be opened ;
- (f) the amount of earnest money to accompany the tender ;
- (g) the amount and nature of security required in case the tender is accepted ; and
- (h) with whom the acceptance of the tender will rest.

(3) It shall invariably be expressly stated in the notice of tenders that authority is reserved to reject any or all the tenders so received without assigning any reasons, and no explanation can be demanded for the rejection of the offer by any person or firm making a tender.

(4) At the advertised time and place, all tenders received for the same contract shall be opened in the presence of such of the intending contractors or their agents as may choose to be present. No tenders shall be accepted from any person directly or indirectly connected with the services of the Central or the State Government or of the Krishi Vidyapeeth.

(5) No tenders for the execution of works of any description shall be considered unless accompanied by the deposit of cash as earnest money mentioned in the tender notice. Unregistered contractors, submitting tenders, shall be called upon to produce a certificate of solvency from the Collector of the District within whose jurisdiction they reside, the limit of solvency

being 20 per cent of the tendered value of the work. A solvency certificate from scheduled bank may also be accepted provided the contractor has solvent transactions with the bank for a considerable period, i. e. not less than one year prior to the date on which the certificate is given by the bank.

**Exception**

(i) No such solvency certificate shall be necessary in the case of Labourers' Co-operative Societies if the Deputy Registrar of Co-operative Societies so directs.

(ii) In regard to the works estimated cost of which is less than Rs. 5,000 production of solvency certificate may be dispensed with at the discretion of the University Engineer or the officer-in-charge.

6.41 The following time table shall be observed while calling for tenders.

Sr. No.	Particulars of works	Period of notice for the first call	Period of notice for the second or subsequent call
1	2	3	4
1	Works costing upto Rs. 50,000	15 days	10 days
2	Works costing above Rs. 50,000 and less than Rs. 5,00,000	One month	15 days
3	Works costing above Rs. 5,00,000	Six weeks	30 days

*Note* : The periods prescribed above are minimum.

6.42 (1) The tenders may be accepted when the excess over the sanctioned estimate is within the limits prescribed below :

(i) For works costing upto Rs. 5 lakhs each, upto 10%.

(ii) For works costing above Rs. 5 lakhs and upto Rs. 20 lakhs each upto 5% or Rs. 50,000 whichever is more.

(iii) For works costing above Rs. 20 lakhs and upto Rs. 1 crore each, upto 2% or Rs. 1 lakh, whichever is more.

(iv) For works costing over Rs. 1 crore each, upto 1% or Rs. 2 lakhs, whichever is more.

(2) If the tender is in excess of the limits laid down in sub-rule (1) prior approval of the Executive Council shall be taken for the excess before the tender is accepted.

6.43 The contractor shall be required to furnish a declaration along with the tender, showing all the works for which he has already entered into contract and value of the work that remains to be executed in each case, on the date of submitting the tender.

**6.44 Earnest Money**

The minimum amount of earnest money to be recovered from contractors shall be fixed at 1% of the estimated cost of the work. The University Engineer or the officer-in-charge in his discretion may recover a large amount, if this is considered to be necessary or justifiable by the peculiar circumstances of a particular case. The earnest money shall be paid by the contractor by demand draft only in favour of the Comptroller and shall be attached to the tender. It may also be accepted in cash and in such cases, the money receipt shall be attached to the tender. The names of those contractors whose tenders have been accepted but who subsequently fail to complete the contract documents shall be reported to the Vice-Chancellor with a view to ensuring that such contractors are not entrusted with any work in future. The earnest money paid by these contractors shall be forfeited.

**6.45 Acceptance of Tender**

(1) The powers to accept all tenders shall vest in the authorities specified. The lowest tender shall generally be accepted unless there be some objection to the capability of the contractor, his financial status, the security offered by him, or his execution of former works or if the rates quoted by him are found to be unworkable. When a tender other than the lowest is proposed to be accepted, reasons for rejecting the tender or tenders lower than the one accepted shall be recorded. The Comptroller shall always be consulted before any tender is finally accepted.

(2) When a tender for the supply of materials is accepted at a higher rate on the specific understanding that its performance shall be within a specified period, the contract shall contain specific penalty clause to the effect that in case the contract is not fulfilled within that period the payment will be at the lowest rate tendered for the performance. The amount of the security deposit in such case shall also be proportionately increased by an amount which can be assessed on the basis of the differences between the rates in the accepted tender and the lowest tender.

(3) All cases of acceptance of tenders, other than the lowest or of acceptance of higher rates by the various authorities of the university shall be placed before the Executive Committee.

*Note* : See Appendix III for detailed rules for the guidance of officers preparing, receiving and opening Tender documents.

#### 6.46 Refund of Earnest Money :

The earnest money received with the tender shall be refunded to the party whose tender is not accepted. Notes of the refund shall be taken on the relevant account records. If the tender is accepted, the earnest money shall be taken to form part of the security deposit and transferred to the Deposit Register.

#### 6.47 Security Deposit to be obtained from Contractors :

(1) Security shall in all cases be taken from every contractor for the due fulfilment of the contract and shall be taken in either of the following forms :

(a) Full security deposit amount in cash.

(b) 50% security deposit amount in cash and 50% amount to be recovered from bills payable in suitable percentage.

(c) Bank guarantee from a Nationalised Bank for the full amount of security.

(d) Fixed deposit in Nationalised Banks endorsed in favour of Comptroller.

(e) Any other form in which security deposit amount can be accepted under orders of Government.

(f) Deduction at the percentage rate prescribed in the sub-rule (3) of this rule made from the bills payable to the contractor.

(2) The amount of security shall be entered in the Register of Deposits. Such security shall be returned to the contractor only after 3 months after the payment of final bill of the work.

(3) The following scale of percentage shall be adopted for the security deposits to be taken from the contractor :

Description	Percentage	Subject to a minimum of Rs.
1	2	3
(a) Earth work :		
For contract upto estimated cost of Rs. 10,000	4 to 6 per cent	—
From Rs. 10,001 to Rs. 50,000	.. 3 to 5 per cent	500
From Rs. 50,001 to 1,00,000	.. 2 to 4 per cent	2000
Over Rs. 1,00,000	.. 2 per cent	3000
(b) Other works :		
For contract upto estimated cost of Rs. 20,000	5 to 7 per cent	—
From Rs. 20,001 to Rs. 50,000	.. 4 to 6 per cent	1200
From Rs. 50,001 to Rs. 1,00,000	.. 3 to 5 per cent	2500
Over Rs. 1,00,000	.. 2 to 4 per cent	4000

#### Exception :

On the recommendation of the Registrar of the Co-operative Societies, Labourers' Co-operative Societies may be exempted from payment of security deposits as required by this rule, when they are entrusted with the execution of works costing not more than Rs. 20,000 on which Krishi Vidyapeeth materials, such as cement, timber, steel, corrugated iron sheets, and the like are not used and where Krishi Vidyapeeth materials are made available to such societies, the societies may be exempted from payment of a sum equal to half the amount of deposit payable according to these rules.

#### 6.48 Contracts are of two kinds, viz. lump sum and schedule as defined below :

(1) In the lump sum contract, the contractor agrees to execute the complete work with all its contingencies in accordance with the drawing and specifications for a fixed sum, the following being its essential characteristics :

(i) In order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alternations not covered by the contract and not involving increase or decrease of quantities except when the design is altered, specific mention should be made that the rates as provided for such items in the sanctioned schedule of rates of the District will be paid.

(ii) Except as provided in clause (i) no allusion is made in the contract to the departmental estimates of the work, schedule of rates or quantities of work to be done.

(iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

The form for lumpsum contract shall be as prescribed by the State Government.

(2) Schedule contracts are those in which the contractor undertakes to execute the work at fixed rates, the sum he is to receive being dependent on the quantities and kind of work done or material supplied. The forms used for such contracts shall be as prescribed by the State Government.

6.49 The following principles shall be followed by the officer entering into contract :—

(1) The terms of contract must be precise and definite and there must be no room for ambiguity or misconstruction therein. No alternative should be provided in any form.

(2) Standard forms of contracts should be adopted, wherever prescribed, the terms to be subject to adequate prior scrutiny.

(3) Where standard forms are not found to be useful, legal and financial advice should be taken in drafting the contract documents before entering into them finally.

(4) The terms of a contract once entered into should not be materially varied without the previous approval of the Vice-Chancellor.

(5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous approval of the Vice-Chancellor.

(6) Even in cases where a formal written contract is not signed, no order for supplies etc. should be placed without at least a written agreement as to the price.

(7) Provision must be made in contracts for safe-guarding Vidyapeeth property entrusted to the contractor.

(8) Provision should be made in every contract to enable Vidyapeeth to cancel it with due notice and without extra cost.

(9) Provision shall be made in agreement for imposing a penalty for breach of any of the conditions of agreement.

6.50 The principles for entering into contract as laid down in Rule 6.49 above, shall apply *mutatis-mutandis* for all other contracts.

#### 6.51 Issue of Material :

Issues of materials to work, whether from stock or by purchase is divided into two classes—

##### (i) Issues to contractor :

Issues of materials to contractor with whom contract in respect of completed items of work i. e. for both labour and materials have been entered into, the cost of the materials shall be recovered from Running Account bills. Issues of materials to the work taken on the piece-work and rate list system shall be only on cash basis and shall be restricted to the needs of the work.

##### (ii) Issues direct to works :

Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

#### 6.52 Issues of Materials to Contractors :

(1) The issues of materials to contractors shall be done in accordance with the provisions of the contracts and no deviation shall be permitted under any circumstances. If, however, material not provided for in the contract is proposed to be issued in the interest of the work, the prior approval of the Vice-Chancellor shall be taken. In such a case, the rates charged shall be market rate or the issue rate whichever is greater. Issues to contractors of such materials not provided for in the contract shall be on cash basis. But in the case of labourers' Co-operative Societies to whom works are entrusted at estimated rates, issues of stock material may be made on the condition of the recovery of the cost thereof by deduction in the running account bills.

(2) For the supplies made to the contractors, an acknowledgement in Form KV-60 shall be obtained immediately.

(3) For every work given out on contract, an agreement on stamp paper shall be taken and executed. Where materials are agreed to be supplied to a contractor for use on the work, specific mention shall be made in the agreement regarding :—

- (a) the quantity of materials to be supplied;
- (b) the exact place or places of delivery; and
- (c) the rates to be charged to the contractor.

(4) For each description of the material, charge shall be recovered by deduction from his bills, at the rates specified in the agreement, regardless of fluctuation in the market rates.

Provided that materials shall not be supplied to any contractor with the object of giving him financial aid.

(5) Every sanctioned contract shall be entered in a Register in form No. KV-61 and each entry shall be initialled by the University Engineer. Payments made to contractor from time to time shall be noted in the Register under the initials of the University Engineer.

(6) The balance of materials issued to contractors for specific works shall be periodically verified by the University Engineer.

#### 6.53 Issues Direct to Works

The account of issues to works shall be kept in the form of the material at site account in form No. KV-62. The valuations of the issues to work, shall be done at the current issue rates including storage charges. Material issued for one work shall not be transferred directly to another work but such transfer shall be made through the stock account.

6.54 An annual contract shall be drawn for supply of petty bazaar materials. No purchases shall be made unless requisitions are duly sanctioned by the University Engineer.

#### 6.55 Extension of Time Limit

(1) If any contractor desires extension of the time limit, he shall make an application at least 15 days before the expiry of such time limit and if the Vice-Chancellor is satisfied that there is no objection to grant extension he may, by an order in writing, grant the extension of time limit with or without compensation.

(2) The power to fix the rate of compensation shall vest in the Vice-Chancellor and his decision shall be final. If, however, after the Vice-Chancellor approves the recovery of such compensation, new facts, which were not known to him when compensation was first approved subsequently come to light, he himself can modify the order.

(3) The contract agreement shall also be taken into account about the escalation clause as may be prescribed by the Government from time to time.

#### 6.56 Extra Items

The Vice-Chancellor shall be competent to sanction the rate to be paid for extra items of work not provided in the estimate of work subject to the conditions that :—

(i) Where the extra item is comparable with a similar items already included in the accepted tender, the rate shall be based, as far as possible, on the tendered rate for similar items modified to the extent necessitated by the change in specifications, provided that, if rate is provided for the extra items in the schedule of rates adopted by the Krishna Vidyapeeth, the rate to be fixed shall not exceed such scheduled rate.

(ii) Where the extra item does not correspond to, or is not comparable with an item in the accepted tender, it shall be paid for at the rates mutually agreed upon between the Vidyapeeth and the contractor. Provided that, if a rate is provided for that class of work in the schedule of rates, the rates to be agreed upon shall not exceed such scheduled rates and provided further that whenever rate for any extra item is fixed, the Comptroller shall always be consulted.

(iii) If the extra cost of the extra item or items is already covered by savings effected or clearly anticipated on other item of the work, in such a case the savings in question shall be specified in the extra item statement or statements.

*Note 1 :* No extra item shall be got executed from contractors on oral orders.

*Note 2 :* The extra items rate list should be scrutinised by the Comptroller before the same sanctioned by the Vice-Chancellor.

6.57 Every bill shall be prepared in any one of the relevant forms mentioned below :—

#### (i) First and final bill in form No. KV-63

This form shall be used for making payments both to contractors for work and suppliers, when a single payment is made for a job or contract on its completion.

(ii) **Running Account bill in form No. KV--64**

This form shall be used for all running and final payments to contractors and suppliers including cases where advance payments and secured advances are proposed to be made or are already outstanding in respect of the same work against the contractor.

**6.58 Preparation and Scrutiny of Bills in the Works Branch**

(1) Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies shall be scrutinised by the Assistant/Deputy Junior Engineer and the calculations of "contents or area" shall be checked arithmetically. The bill shall then be prepared from the measurement entries in one of the standard forms applicable to the case.

(2) The rates allowed shall be entered by the Deputy/Assistant/Junior Engineer either in the abstract of measurements or in the bill itself. Full rates as per agreement, catalogue, indent or other order shall be allowed only if the quantity of work done or supplies made is upto the stipulated specification. When the work or supplies fall short of that standard and under the agreement it is permissible to make a final payment if the contract is determined or an on account payment if the contract is to run on, only such fraction of the full rate shall be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

*Note 1 :* Where the contract agreement does not specify the rates to be paid for the several classes of work or supply, but merely states that the estimated rates or a certain percentage below or above them will be allowed, it shall be seen that the standard rates adopted are those of the sanctioned estimate which was in force at the time the agreement was executed, or if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rate payable for each item of work shall be specified as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

*Note 2 :* Whenever any item is to be paid as part or reduced rate, the exact reasons therefore should be recorded and subsequently when such an item is paid at full rate, remarks should be made that the defects have been made good or the item has been properly completed.

It is not necessary to insist on the analysis of part rates proposed in the intermediate bills as the payments made on such bills are regarded as payment by way of advances against the final payment. Such rate shall however, be approved by the University Engineer after satisfying himself that it is worked out with regard to the work remaining to be done in respect of a particular item which falls short of stipulated standard. In determining the reasonableness or otherwise of such a rate, the University Engineer shall be guided by the reasons with details of work remaining to be done as recorded in measurements book and the bill.

In respect of reduced rates proposed in the final bill, rate analysis shall be prepared and attached to the final bill.

*Note 3 :* Ordinarily no payment for supplies shall be made unless the stores have been received and surveyed except where payment is permitted on production of a railway receipt.

(3) From the measurement book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work done or supplies made every page containing the detailed measurement must invariably be scored out by a diagonal red ink line and when the payment is made, an endorsement must be made in red ink on the abstract of measurements and reference to the number and date of the voucher shall be given in the measurement book. The document on which payment is made, shall invariably show in the space provided for the purpose the number and page of the measurement book in which the detailed measurement are recorded and the date on which the measurements have been made.

(i) In the case of running account bill for a given work, all the entries pertaining to items of sub-estimates or sub-work of that work which have been completed shall not be repeated in the succeeding intermediate bills for the work. A reference to the last original bill relating to the payment made in respect of the sub-estimate or sub-work shall however, be made in the succeeding intermediate bills.

(ii) In the case of incomplete items of work (except in cases where a part rate has been allowed) or such sub-work as remains unaffected since the payment of previous running account bill, only the names of the items or sub-works and the amounts paid on their account in earlier bills shall be shown in the succeeding intermediate bills.

(iii) All the entries in respect of all the items mentioned above shall be repeated in the final bill for the work.



(iv) Such payments shall be treated as payments on account, subject to adjustment in the final bill which shall be drawn in Running Account Bill form but printed on yellow paper when the work of supply is completed or the running account is to be closed for other reasons. When final payment is made on a running account, the payee, if he is able to write, shall add in his own hand-writing that the payment is in full settlement of all demands. If the payee is illiterate or is unable to write beyond signing his name these words shall be filled in by the officer making the payment.

*Note 1* : The addition of the words "in full settlement of all demands" does not preclude, the Disbursing Officer from entertaining a further bona fide claim which may have been omitted from the final bill by mistake or through inadvertance. If despite this explanation the contractor objects to the addition of the word in question, the payment shall be tendered unconditionally.

*Note 2* : A form printed on yellow paper is never to be used, except for final payment.

#### 6.59 Aid to Contractor

It is necessary sometimes in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete the work which he has neglected or failed to complete. In such a case it is permissible to spend Vidyapeeth funds on behalf of the contractor in accordance with the terms of his agreement. Otherwise no advance or recoverable payment should be made to or on behalf of a contractor nor should any financial aid be given to him in any form except as mentioned in (A) and (B) below :—

##### (A) Secured Advance

(1) Where contract is for finished work, advance on the security of material brought to site may be granted by the University Engineer if so requested by the contractor subject to the following conditions.

(i) The amount of advance shall not exceed 75% of the value of material as assessed by the University Engineer.

(ii) The Material shall be of imperishable nature.

(iii) A formal agreement shall be entered into with the contractor under which the Krishi Vidyapeeth secures a lien on the materials so as to safeguard against losses which may occur because of the contractor postponing the execution of the work.

(2) Payment of such advance shall be made on the certificate of the University Engineer.

(a) that the quantities of materials upon which the advances are made have been actually brought to site,

(b) that the contractor has not previously received any advance on their security; and

(c) that all the materials are required by the contractor for use on items of work for which rates for finished work have been agreed upon.

(d) that the materials brought are immediately required for the use and that if the materials are not Consumed within a maximum period of 3 months the secured advance given against the materials shall be recovered in full.

(3) The officer granting such certificate shall be held personally responsible for any overpayment which may occur in consequence.

(4) Recoveries of secured advance should be made from the bills of the contractor for work done as the materials are used.

*Note 1* : Secured advances may be given to contractors on sand, asphalts, etc. brought to site of work, provided the authority sanctioning such advances is satisfied that proper safeguard are taken to see that materials do not deteriorate or below away.

*Note 2* : Secured advances should not be paid as far as possible in the month of March unless the materials are required for use in the work to be completed before the 31st March

*Note 3* : Secured advances should not be given to contractors in respect of materials used for centerings, for laying water line and for constructing hutments for labour, etc. which according to the stipulation in the contract are not to be the property of the Vidyapeeth after completion of work.

*Note 4* : No advance, secured or otherwise, should be given to piece workers without the previous sanction of the Executive Council.

*Note 5* : Indemnity bond shall be obtained from the contractor only in cases of secured advance of Rs. 5,000/- and above. The cost of the stamp paper shall be borne by the contractor

##### (B) Advance Payment

Advance payment means a payment made on a running account to a contractor for work done by him but not measured. Such advance payment shall be made on the certificate of the University Engineer to the effect that not less than the quantity of work paid for has actually

been done. The officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payment shall, however, in no case be made without detailed measurement. The amount of advance payment shall not exceed 80 per cent of the approximate value of work done as ascertained by the University Engineer

#### 6.60 Register of Works

The register of works shall be maintained for each work in the works Branch in form No. KV-65. Separate pages will be assigned for each work. It will be posted from the running account bills as when they are paid.

#### 6.61 Register of issue of materials to contractor on credit

A register in form No. KV-66 shall be maintained to watch the recovery of the cost of material issued on credit to the contractors. Separate pages shall be assigned for each work in the register.

#### 6.62 Contractors Ledger

The accounts relating to contract should be kept in the Contractor's Ledger form No. KV-67. Separate folio or set of folios shall be reserved for all the transactions with each contractor. Contractors' Ledger is thus a personal account of transactions with each contractor. The personal account shall be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him, unless the work or supply entrusted to him is not important and no payment is made to him except on a first and final bill, on completion. If any materials are issued to the contractor or any payments are made on his behalf a ledger account must be opened. The Contractor's Ledger shall be maintained by the University Engineer.

*Note :-* Security deposits of contractors should not be included in their personal account in the ledger.

#### 6.63 Stock Suspense Account

A stock Suspense Account shall be maintained in the Works Branch by the University Engineer. All purchases of cement, steel and other building materials required to be purchased in bulk shall be debited to this account. This head shall be of a temporary character and all transactions recorded shall ultimately be removed either by payment or recovery in cash or by adjustment, through bill/store account. The transactions, therefore, shall consist of both debits and credits, the latter being treated as reduction of expenditure in the stock Suspense Account.

#### 6.64 Completion of work

The date of completion of a work is the date on which it is physically completed and not the date on which final measurement are recorded by the Engineer in charge.

#### 6.65 Closing the account on completion of works

After the work of actual construction is completed, the account of the work shall be closed as early as possible. Before closing the account of work, it shall be seen that—

- (i) All liabilities are cleared;
- (ii) That recoveries from contractors are made; and
- (iii) cost of material, if remained to be charged, is debited to the work.

#### 6.66 Stock limit

The Vice-Chancellor shall fix every year the stock limit for the works Branch for the year in consultation with the Comptroller.

#### 6.67 Other important registers

##### (1) Register of immovable property other than lands

All immovable property (other than lands), i.e. buildings, lift irrigation schemes, wells, etc. vesting in the Vidyapeeth shall be maintained by the University Engineer in the register of immovable property in form No. KV-68.

##### (2) Register of roads

A separate register in form No. KV-59 shall be maintained for roads by the University Engineer.

##### (3) Register of lands

A Register of lands in form No. KV-85 shall be maintained by the University Engineer. Similar registers shall also be maintained by each College, Agricultural School, Research Centres, Gramsevak Training Centres, etc. The University Engineer during his periodical inspection shall see that the registers are properly maintained and are up-to-date. He shall record a certificate to that effect in the register. This certificate shall be sent by him to the Comptroller annually.

## CHAPTER 7

## PROCUREMENT OF STORES

7.1 (1) All purchases of articles of stationery, furniture, equipment, machinery, chemicals, fertilizers, insecticides, pesticides and other stores manufactured according to specific standard or tests required by the Krishi Vidyapeeth shall be centrally made by the following Officers by following the procedure prescribed below, on approval of the competent authority.

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>(1) Chemicals, insecticides, pesticides, lab. equipment, farm machinery, implements, medicines, etc. required for daily working.</li> <li>(2) Stationery, clothings and uniforms, Furniture, Deadstock, office equipments and printing of forms etc.</li> <li>(3) Building material and Plant and Machinery for works.</li> <li>(4) Vehicles, spare parts of Vehicles, machinery, equipments, etc.</li> <li>(5) Any other article which vice-chancellor may specify.</li> </ul> | } The Officer,<br>nominated by Vice-Chancellor, |
|--|---|

(2) All officers of the University shall send their annual indent of requirement with detail specifications, indicating budget provision, total requirement and justifying their requirement by 15th of May every year, to the respective above officers, who shall consolidate them and scrutinise all the indents of requirement of the Krishi Vidyapeeth in respect of stores assigned to them. It shall be responsibility of the above officers to obtain the approval of the competent authority of the Krishi Vidyapeeth for the purchases of consolidated requirement assessed by them and for entering into the Rate Contract for the items, wherever possible.

The sanction for such purchases and orders for fixing Rate Contracts shall be issued with the concurrence of the Comptroller. The copies of such Rate Contract shall be supplied to all the officers under the University by such officers who shall effect the purchases from the authorised dealers as per the rate contract. The University officers shall not make purchase in respect of items for which rate contract has been finalised, under any circumstances, from the open market. The officers authorised to consolidate the requirement of stores, shall call for tenders, after the approval of the competent authority and finalise the same.

7.2 (1) Normally, lowest tenders shall be accepted. However, when a tender for supply of material is accepted at a higher rate specific justification shall be recorded.

(2) The orders of the Government allowing concessions to small Scale Units, Labourer's Societies, Co-operative Societies, Consumers Societies, Government undertaking, Corporations etc. and other charitable organisations shall be observed in preference to the lowest.

7.3 Articles shall be purchased in bulk and in the most economical manner, ordinarily once in a year. But such articles of day-to-day consumption, which cannot be purchased much in advance of actual requirements, if such purchase is likely to be unprofitable to the Krishi Vidyapeeth due to their perishable nature, may be purchased as frequently as necessary. Purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority with reference to the total amount of the orders.

7.4 Notwithstanding anything contained in the foregoing provisions of the rules, the Vice Chancellor may order purchases of articles in emergent circumstances.

7.5 (1) Articles which are for the time being controlled by the Central or the State Government in release or in price shall be purchased from registered or authorised stockists.

(2) The purchases of stores from outside India shall be made in accordance with the procedure laid down in this behalf by the Central and State Government from time to time.

(3) Building materials, where made available by the State Government at specific rates shall be purchased at such rates from such authorities as the Government may direct.

Provided that where the authorities are not able to supply the materials within the specified period indicated by the Krishi Vidyapeeth, the supplies to the extent of minimum requirement may if circumstances so demand be obtained from the open market, by following procedure of purchase of stores prescribed under these rules.

7.6 In the case of construction works executed through a contractor, articles required for such construction works may be supplied by the contractor, provided that where specification or tests or both have been prescribed for such articles, they shall conform to such specifications and shall satisfy such tests.

7.7 (1) The Bulk purchases of stores shall be made by giving wide publicity in the newspapers. The tenders shall be invited where the amount of purchases exceeds Rs. 25,000 and in all other cases, sealed quotations may be called by giving due publicity to take advantage of competitive rates.

Provided, the calling of quotations may be dispensed with, in case of urgent petty purchases required for the office or farm, laboratory, upto the limit of Rs. 1000 at a time and such limit as may be brostified for the State Government Deptt. from time to time. In all such cases a certificate shall be recorded by the concerned officer justifying the urgency of the purchase and the reasonableness of rates.

Provided further that specilised machinery or equipment having only one make or manufacture or spare parts of machinery or equipment of particular make or manufacture may be purchased from such manufacturer or his authorised supplier.

(2) The provisions of Rules 6.40 6.41 and 6.45(2) of this Code shall be observed in respect of tenders. So also the general guidelines laid down by the State Government regarding purchase procedure may be followed by the University.

#### 7.8 Store Accounts

(1) Stores shall on receipt be entered in the Registrer of receipt of stores in Form No. KV-70 which is a record of receipt of all stores in a chronological order.

(2) Stores required for use shall be issued on the strength of an indent in form No. KV-71 signed by a responsible official. The pages of indents shall be machine numbered. The indent shall be in triplicate. The first copy shall be retained in the indent book. Two copies shall be sent to the store-keeper who shall return one copy after mentioning the issues to the indenter. The register of issue of stores shall be written up from the indent by the store-keeper. The register of issue of stores shall be maintained in form No. KV-72.

(3) **Store Ledger** :-From the register of receipt of stores and the register of stores issued stores ledger in form No. KV-73 shall be posted. Separate pages shall be allotted for each item of stores in the store ledger. The store ledger shall be balanced at the time of each transaction and at the end of the year the balances shall be carried forward to the next year.

#### (4) Register of Dead Stock and Moveable Property

A list of all moveable property of a permanent or durable nature, such as Engines Machines, equipments, Vechicles, carts, meters, furnitures etc. belonging to the Vidyapeeth shall be recorded in a Register of Dead Stock/Moveable property in Form No. KV-74 under the initials of the Head of Office. In this Register, Separate pages should be allotted for each item and full decription of the items with their measurements, authority for purchase, date of purchase and cost should be entered in appropriate columns. Separate sections in a register or separate register for implements and scientific insturents etc. may be opened if necessary. An index indicating the page numbers on which account of different items of articles, is mentioned, should be prepared and kept on the opening pages of the Register. When the property is disposed of finally by sale or otherwise, particulars of disposal shall be entered in the columns provided.

#### 7.9 Annual Verification of Stocks and Stores

The Head of the Office shall conduct the physical verification of all stores, deadstock and equipments, moveable and immovable property once in every financial year and record certificate appropriate about the receipt and existance of stores, etc. and the correctness of the quality and quantity, in the store registers. He shall forward certificate in the following form to the controlling officer endorsing a copy thereof to the comptroller by 15th of April each year.

#### CERTIFICATE

"I certify that I have inspected the Register of Stores and stocks, Movable/Immovable Property and have found that it has been properly kept up-to-date and that the articles mentioned therein are actually held in stock with the exception of those mentioned below, an explanation for the absence of which is appended and that no articles have been written off, except under proper sanction, which sanction has been duly recorded on the Register under the signature of the Head of the Office".

Signature of the Officer

**PHYSICAL VERIFICATION OF STOCK AND STORES**

7, 10 (1) Physical verification of stock and stores including Dead Stock, consumable stores, live stock etc. shall be conducted by various authorities as under :

- (i) **Store in charge** :—Monthly to the extent of 33 per cent of the Stores and submit report accordingly to the Head of Office.
- (ii) **Head of Office** :—Six monthly in the First week of January and July every year and submit a report to the Controlling Officer.

(2) The controlling Officer shall issue orders for Annual Physical verification of stock and stores of all offices/Schemes under his control by a responsible officer not connected with the officer/Scheme of which stores are to be verified. The officer to whom the duties of annual physical Verification have been entrusted shall verify complete stocks/stores physically with reference to balances recorded in the stock and record the quantity verified on respective pages of stock book under dated signature.

(3) Following certificate shall be issued by the verifying Officer, to the Controlling Officer, endorsing a copy thereof to the Comptroller.

**FORM OF CERTIFICATE**

Certified that I have this day.....of the month of.....19.....  
verified the stocks and stores held by office of the.....with the balances shown  
in the stock register and found them to agree subject to the remarks enclosed.

Place : \_\_\_\_\_ Signature .....

Date : \_\_\_\_\_ Name and Designation of Verifying Officer.....

(4) The verification of stock/stores should be done by the Officer himself and with the help of subordinate officials if necessary, but the entire work should not be entrusted to his subordinate officials.

(5) Verification should be done cent per cent of each article and not test check.

(6) Full details of unserviceable articles, excesses/shortages noticed during verification should be brought to the notice of the concerned officer as an accompaniment to the certificate.

(7) The officer whose stocks are verified should take action to get discrepancies regularised in respect of shortages/excesses/unserviceable articles.

## CHAPTER 8

## DEPOSITS AND ADVANCES

## PART I—DEPOSITS

8.1 A Register of Deposits shall be maintained in Form No. KV-29 in the office of each Drawing and Disbursing Officer/Pay and Account Officer. The register shall be divided in the following parts :—

- (i) Deposits from subordinates as security.
- (ii) Earnest Money Deposits.
- (iii) Security Deposits from contractors.
- (iv) Caution Money Deposits.
- (v) Hostel Deposits.
- (vi) Other Deposits.

8.2 The register shall be balanced every month and an abstract drawn under the signature of the Drawing and Disbursing Officer/Pay and Accounts Officer. The form of the abstract is given below :—

- (1) Opening balance at the end of the preceding month.
- (2) Deposits received during the month.
- (3) Total.
- (4) Deposits refunded during the month.
- (5) Closing balance at the end of the month.

8.3 Bill for refund of deposit shall be prepared in Form No. KV-75. At the time of sanctioning the refund, it should be seen that the deposit was actually received, that it was not refunded in the past and that it is refundable as per rules in force.

8.4 The following items shall not be credited to any deposit head of Account;

- (i) Sums that can be clearly brought to account under any revenue head.
- (ii) Pay, Pension, Leave Salary or other allowances.
- (iii) Fines.

8.5 Deposits not exceeding Five Rupees unclaimed for one whole account year, balance not exceeding five rupees of Deposits, partly repaid during the year then closing and all balances unclaimed for more than three complete account years shall, at the close of March of each year be credited to the University Fund of deposits and balances thus lapsing, the Pay and Accounts Officer will submit to the Comptroller immediately after 31st March a list of lapse deposits. Deposits thus credited shall be repaid without the sanction of the Comptroller, but this sanction shall be given as a matter of course on ascertaining that the item was really received, was credited as lapsed deposit and is claimed by the person who could have drawn it at the time before the lapse. The amount of a lapsed deposit refunded shall be charged in the accounts of Krishi Vidyapeeth as a refund of revenue and not debited to deposits.

## PART II—ADVANCES

8.6 The following kinds of advances shall be granted to the employees of the Krishi Vidyapeeth by the Competent Authority :—

- (1) Advance of T. A. on Tour.
- (2) Advance of T. A. on Transfer.
- (3) Advance of Pay on Transfer.
- (4) Temporary Advance under Contingency.
- (5) Leave Salary Advance.
- (6) Advance for Leave Travel Concession.
- (7) Festival Advance.
- (8) Interest Bearing Advances.

8.7 A register of Advances shall be maintained in the office of the every Drawing and Disbursing Officer/Pay and Accounts Officer in Form No. KV-30 separate pages should be allotted to each kind of Advance. The register shall be balanced every month and an abstract in the following form shall be drawn under the signature of the Drawing and Disbursing Officer/Pay and Accounts Officer :—

- (1) Opening balance at the end of the preceding month.
- (2) Advances paid during the month.
- (3) Total.
- (4) Advances recovered/adjusted during the month.
- (5) Closing balance, at the end of the month with details.

At the end of each financial year, the details of the outstanding advances, yearwise, person-wise and categorywise shall be drawn.

#### 8.8 Advance of Travelling Allowance on Tour :

An advance of TA on tour shall be sanctioned to the university employee by the competent authority to undertake tour for official work of the Krishi Vidyapeeth. The amount of such advance shall be limited to 80 per cent of the probable expenditure, for undertaking such tour during the month. The second advance shall not be sanctioned to the same employee.

However, second advance may be granted to him if the bill against previous advance preferred by him. If the TA advance is not adjusted within three months from the date of drawal by the employee, it shall be recovered in cash from the pay of the concerned employee in lump sum.

#### 8.9 Advance of Travelling Allowance on Transfer :

An advance of TA on transfer shall be granted by the competent authority to the employee of the Krishi Vidyapeeth, whose transfer has been ordered in the interest of the University. The amount of such advance shall be limited to 80 per cent of probable expenditure. Such advance shall be drawn at the old station and if not drawn at old station, it can also be drawn at new station, on the strength of Last Pay Certificate. In case, an advance is drawn for employee alone, the second advance may be sanctioned for the family also. Advance is also permissible to the employee who receives order of transfer, during leave. In such cases, advance shall be sanctioned by the authority whom the employee was last working. An advance of TA on transfer should be recovered full within three months from the date of completion of journey by the employee or by his family as the case may be, by deduction from his transfer TA bill or in cash or by deduction from his salary bill.

#### 8.10 Advance of Pay on Transfer :

This advance shall be granted by the competent authority to the Krishi Vidyapeeth employee on his transfer. The amount of such advance shall not exceed one month's pay and shall be recovered in three equal instalments immediately beginning with the month in which full month's pay is drawn after transfer.

#### 8.11 Temporary Advance Under Contingencies :

This advance shall be sanctioned in rare cases. It can be drawn with the sanction of the competent authority. Such advance shall be recouped within a month from the date of its drawal. Second advance for the same purpose shall not ordinarily be granted unless specific reasons are recorded to the satisfaction of the authority competent to sanction the advance. In case the advances are not settled within a maximum period of three months the same shall be recovered from the salary of the incumbent concerned. All such advances shall be adjusted in any case within the same financial year.

#### 8.12 Leave Salary Advance :

This advance shall be granted to the employee of the Krishi Vidyapeeth by the authority competent to sanction his leave. The amount of such advance shall be limited to net amount payable, after allowing all deductions from the gross salary bill. It shall be recovered in full from the leave salary of the concerned employee. The leave salary advance shall be granted only if leave applied for is Earned Leave and exceeds 30 days.

#### 8.13 Advance for Leave Travel Concession :

An advance towards leave travel concession shall be granted to the employee of the Krishi Vidyapeeth by the competent authority. Amount of such advance shall be limited to 80 per cent of the probable expenditure. The advance shall be recovered in full from the L. T. C. bill, which shall be submitted by the employee within three months from the date of completion of journey, failing which the amount of advance shall be recovered in lump sum from the salary of the employee concerned.

#### 8.14 Festival Advance :

Festival advance shall be granted to the Krishi Vidyapeeth employee by the competent authority. The amount of advance shall be limited to one month's basic pay or Rs. 200 whichever is less and shall be recoverable in 10 equal instalments, provided that the limit of such advance and conditions for grant of advance and its recovery shall be such as may be prescribed by Government from time to time for Government employees. The occasions for granting festival advance shall be the same as declared by the State Governments Commissioner of the division, from time to time. Such advance shall be sanctioned to Krishi Vidyapeeth employee only once in a calendar year.

#### 8.15 Interest bearing Advances :

The conditions for the grant of such advances and recovery thereof shall be in such manner as may be prescribed by the University by adopting a resolution similar to the provisions prescribed by Government, for Government employees.

#### 8.16 Adjustment of Advances :

Advances shall not remain outstanding unnecessarily. The officer drawing the advance is personally responsible to ensure that the advance is adjusted expeditiously. Any balance remaining unutilised shall be immediately refunded to the University.

#### 8.17 Schedule of Recovery of Advances :

The recovery of advances (Advance of Pay on Transfer, Festival Advance and Interest bearing Advances) shall be made through a schedule in Form No. KV-31 to be attached with the bill in which recovery is effected.

## CHAPTER 9

## UNIVERSITY PROVIDENT FUND

9.1 The employees of the Krishi Vidyapeeth shall be governed by the provisions of University Provident Fund Rules/University Contributory Provident Fund Rules as approved by the University.

9.2 The University Provident Fund/University Contributory Provident Fund accounts shall be maintained centrally by the Comptroller. The following accounts registers shall be maintained.

- (1) Ledger account of individual subscriber in Form No. KV-76.
- (2) Register of advances granted out of University Provident Fund/University Contributory Provident Fund in Form No. KV-77.
- (3) Broadsheet of Provident Fund in Form No. KV-78.
- (4) Cash Book in Form No. KV-79.
- (5) Investment Register in Form No. KV-10.
- (6) Stock Register of insurance policies in Form No. KV-80.

9.3 After the close of each financial year, the Comptroller shall arrange to issue University Provident Fund/University Contributory Provident Fund Account Slip in Form No. KV-81, to each subscriber, which shall show the amount standing to his credit in the fund upto the end of the last financial year. These account slips shall be issued before September every year. The interest on Provident Fund balances shall be allowed at the rate at which the State Government allows interest to its own employees.

9.4 The investment of the provident fund amount shall be made by the Comptroller with the approval of the Vice-Chancellor.

9.5 At the end of the year, the balance as per the Provident Fund cash book shall be compared with the balance as per Broadsheet and the difference shall be analysed. The Broadsheet shall be posted directly from the ledgers and not from schedules or vouchers. The Broad-sheets should be closed every month, under the dated signature of the officer-in-charge.



CHAPTER 10  
UNIVERSITY VEHICLES

10.1 The vehicle shall be driven only by a qualified driver

10.2 For each vehicle, a separate log book in the prescribed Form No. KV-82 shall be maintained. Pages of the log book shall be machine numbered. The Officer using the vehicle shall himself write the log book. It shall be maintained as per detailed instructions given in para No. 10.10 below.

10.3. Normally no vehicle shall be allowed to run without a speedometer. If however the speedometer is under repairs the actual road mileage covered shall be recorded and note shall be made in the log book that speedometer is out of order.

10.4. **History Sheet of Motor Vehicles-Form No. KV-83 :**

The History sheet shall be maintained by the officer-in-charge of the Central workshop or the officer to whom vehicle has been provided. Separate History sheets shall be maintained for each vehicle.

Spare part purchased and repairs carried to for a vehicle shall be entered in this sheet.

10.5 **Tyres and Batteries :**

These are important parts of vehicle and proper record there of in the History sheet should be maintained.

10.6 **Repairs to Vehicle :**

The repairs shall as far as possible be carried out in the work-shop of Krishi Vidyapeeth. For every repair, an estimate shall be prepared and got approved from the competent authority.

10.7 **Scrap Material Register :** This register shall be maintained in the following form at Central Workshop/Officer-in-charge of the Vehicle of the Krishi Vidyapeeth.

Sr. No.	Date of Receipt	Vehicle No.	Name of part	Quantity	Initial of Officer	Remarks
1	2	3	4	5	6	7

All Officers - in-charge of vehicles shall transfer the scrap material as per record, annually by 30th June, to the Central Workshop for final disposal. The Workshop incharge shall enter such material in his books and take necessary action for disposal of such scrap material by following usual procedure by 30th November each year.

10.8 **Store Journal :**

All consumable purchases (except oil petrol, Diesel) shall be entered chronologically in the prescribed forms, wherein issues shall also be recorded.

10.9 **Private use of Vehicle :**

Normally, Vidyapeeth vehicles shall not be allowed for private use. However, in exceptional cases the "Vidyapeeth vehicle can be made available for private use to Vidyapeeth employees as per the rules prescribed by the Vidyapeeth in this behalf on payment.

10.10 **Detailed instructions regarding maintenance of log book :**

- (1) As soon as a journey is completed, its entry must be made in the log book.
- (2) The purpose of journey should be clearly narrated in the relevant column of the log book. Vague words such as 'Official' or "Official Work" shall not be used.
- (3) It should be seen that no column of the log book is kept blank.
- (4) Every entry in the log book should be attested by officer using the vehicle.
- (5) Entries of all fuel purchases should be made in Log-book and no bills for such purchases should be passed for payment or paid unless certificate on such entry together with the exact page No. of log-book wherein it is taken in recorded thereon.
- (6) At the end of each month, the extract as shown below should be worked out in the log-book and attested by the Officer to whom the vehicle is allotted/Officer-in-charge of the Central workshop.
  - (i) Total kms run during the month.
  - (ii) Total Litres of petrol/diesel consumed.
  - (iii) Average km. per litre.
  - (iv) Reasons for abnormal average, if any.
- (7) The monthly abstract should be examined and signed by the Officer using the vehicle. The balance of fuel on the last date of the month should also be shown at the end of the abstract.
- (8) The entries for journey(s) against which the nature of duties performed is not clearly specified should be treated as for non-duty purpose and the officer using the vehicle should be charged for the distance as in the case of private use of vehicle.

10.11 **Insurance and Taxes on Vehicle :**

Each vehicle of the Vidyapeeth shall be insured with Director of Insurance, Government of Maharashtra. The taxes on vehicle should be paid by the Officer-in-charge of the vehicle regularly. It should be ensured that the insurance policies are kept alive. A Register in Form No. KV 84 shall be maintained by the Officer-in-charge of the vehicle to watch the payment of insurance fee and taxes.

**CHAPTER 11**  
**FARM ACCOUNTS**

11.1 The accounts of all farms except coming under the seed production programme, shall be maintained on Single Entry System. The following registers and forms shall be maintained on the farms.

**11.2 Register of Land :**

The register of land shall be maintained in Form No. KV-85. All land in the control of institution/research station, shall be entered into this register giving full particulars of the area location, surrounding, type of soil and cost of land, wherever available and also land revenue payable, land cess or any other taxes payable by the Vidyapeeth on this land. It should be ensured that the entries in this register agree with the entries in the revenue record. All additions to land or disposal, if any, shall be recorded in this register giving authority for such actions and the register shall be kept up-to-date.

**11.3 Register of Buildings :**

The register of buildings, shall be maintained in Form No. KV-68. The record of all buildings in the possession of institutions/research stations, belonging to Vidyapeeth, shall be entered. The description of the buildings, their date of construction, initial cost, additions and alterations made, if any, with cost thereof shall be recorded.

**11.4 Plot History Register :**

The register of plot history shall be maintained in Form No. KV-86. The area allotted to research farm shall be divided permanently into plots or fields or sections. The plots shall be suitably numbered and their location shown in the map. The description of land of the institution/research station, plotwise, shall be recorded. The wells, if any, should also be recorded with full description such as depth, diameter, date of construction additions and alterations if any.

**11.5 Register of Plants/Trees :**

(a) **Register of Nursery Plants :** Account of nursery for raising of trees or other plants which have longer life shall be maintained in Form No. KV-87.

(b) **Register of Plants :** The plants received from nursery and plants purchased directly from outside agencies, shall be entered in the Register of Plants in Form No. KV 88. Balance in this register shall be reduced on transfer of plants to the register of trees or as and when a plant dies.

(c) **Register of Trees :** All trees at the farm more than two years old and having a girth prescribed by the Director of Research, shall be numbered and entered in a Register of Trees in Form KV-89. If any such tree is fallen by a storm or otherwise disposed of, necessary particulars shall be entered in the Register.

(d) **Register of Fruit Trees :** The account of fruit trees and income from the sale of fruits shall be maintained in a fruit trees Register in Form No. KV-90.

**11.6 Cropping Scheme :**

Each farm of the University shall have a cropping scheme for each season indicating the cropping pattern in each plot during the season and expected yield of each crop. If a plot is to be left fallow there shall be a clear indication to this effect and if, in addition to the main crop, inter-cropping in certain plots is intended, it shall also be reflected in the cropping scheme. The cropping scheme shall be finalised by the Competent authority of the Vidyapeeth before the commencement of the season. Major and minor variations in the approved cropping scheme shall also be recorded.

**11.7 Cultivation Sheet :**

A cultivation sheet in Form No. KV-91 shall be maintained for each sub-plot and for each crop separately at each farm of the Vidyapeeth. All the columns of the cultivation sheet shall be filled in giving maximum details so as to know the actual cost of cultivation for each crop. An abstract of cultivation sheet crop-wise, season-wise shall be sent to the Director of Research of the Vidyapeeth to build up compiled records for the Vidyapeeth as whole to show the cost of cultivation and actual production value ratio at the University level.

**11.8 Muster Roll :**

A muster roll in Form No. KV-92 shall be maintained by all farms of the Vidyapeeth. The daily attendance of labourer shall be noted in the muster roll under the signature of a responsible officer. The entries in the muster roll should be filled in regularly, and duly attested by a responsible officer. The muster roll shall be closed weekly/forthrightly, as the case may be. A certificate regarding the number of labourers engaged and payment made to the labourers

should invariably be recorded by the Officer engaging labourers and making payment. The payments to the labour should be duly supported by their acquittances, the left hand thumb impression of illiterate labourers, if any, attested by the paying officer or by other labourers who can do so. The total number of labourers engaged on any day as per the muster roll should invariably tally with that shown in daily labour sheet. The roll should be called twice every day without fail, once before commencing the work in the morning and once before closing the work and a daily total of labourers present should be mentioned and attested each time. The inspecting officers of the Krishi Vidyapeeth shall make surprise inspection of these Muster rolls when they visit the farm and if found correct, endorse, a remark under the dated signature to the effect "checked with labourers present and found correct". The Comptroller of the Krishi Vidyapeeth or any officer authorised by him shall also conduct surprise inspection of these rolls and record results. When the roll is closed, an abstract of the work done shall be given at the end. The details and description of the work done should be such as to admit of easy verification. Payment of muster rolls should be made in the presence of the officers of the highest standing available and such officer should certify the payment made individually under the his dated, signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

#### 11.9 Daily Labour Sheet :

Daily labour sheet shall be maintained at all farms in Form No. KV-93. The daily labour sheet should give a consolidate picture of number of labourers employed on each plot of farm and details of the work done by them on any day. The daily labour sheet shall be signed by the officer after ascertaining the actual work executed as shown therein. This will also enable the Officer to know whether or not employment of so many labourers was justified.

#### 11.10 Threshing Yard Register :

(a) The Register of threshing yard shall be maintained at all Agril. farm in Form No. KV-94. Farm produce subjected to threshing shall be entered in this register before its by products are entered in the yield book and store ledger.

#### 11.11 Yield Book :

The yield book in Form No. KV-95 shall be maintained at all farms of the Vidyapeeth. The cropwise and plotwise yield and the by-products and also the condition of the yield i. e. whether it is dried, green, semidry, decessed, inferior etc. shall be entered into the yield book. When the crop is harvested the entries are first made in the yield book. The entries in the yield book shall be verified and signed by the Officer-in-charge of the farm.

#### 11.12 Delivery Memo :

(1) All materials produced on the farm as entered in the yield book shall be made over to the storekeeper along with the delivery memo in form No. KV-96. The delivery memo shall be in a bound book form and the pages shall be machine-numbered with the words "Original, duplicate and triplicate" at the top of the memo. The delivery memo shall be prepared in triplicate by using double sided carbon. Two copies of the delivery memo shall be sent to the storekeeper along with the material. The storekeeper shall receive the material, enter the same in the store journal and acknowledge the receipt of material on the duplicate copy of the delivery memo to be returned to farm incharge. The original copy shall be retained by the storekeeper.

(2) The officer-in-charge of the farm shall ensure that the quantity shown in the delivery memo is correct and entered in the store journal by the storekeeper and such record shall be preserved. The officer-in-charge of the farm shall also verify the entries in the store journal with those made in the yield book and delivery memos and satisfy that they agree. The work of delivery of material produced on the farm and receipt of the material in stores should not be entrusted to one and the same person. The Comptroller or any other officer authorised by him and also the inspecting officers shall verify, during their visit, the entries made in the store journal with reference to delivery memo and yield book and record result thereof under full dated signature.

#### 11.13 Store Journal :

The store journal shall be maintained in Form No. KV-97.—In this register, all material which is produced or purchased or received from any other source shall be entered in the chronological order. Similarly all issues from the store by sale, for use on use on farm etc. shall also be entered. It serves the purpose of a cash book for store and therefore, it should be maintained regularly. No space should be left for inter-polation after the transactions of the day are recorded. At the end of each day the officer incharge shall sign the register in token of having checked the entries for the day. The pages of this register shall be machine-numbered. Each transaction should be consecutively numbered commencing from beginning of the financial year till the end of the financial year. The entries of items of dead stock articles, farm implements and machinery etc. which are of permanent nature should not be taken into the store journal, but may be taken direct into dead stock register.

**11.14 Requisition of Store Articles :**

The requisition of store in Form No. KV-98 shall be prepared for store material including seeds, farm produce and consumables etc. It shall be signed by the responsible officer. The requisition shall be prepared in triplicate by using carbon and its pages shall be serially machine-numbered. The words "Original" "duplicate" and "triplicate" shall be printed on the pages. The entries regarding the issues in the store journal and store ledger shall be made by the store-keeper from the copy of requisition with him storekeeper shall retain the original copy and the duplicate shall be returned to the indentor to eve as indent-cum-receipt while third copy shall remain in the book.

**11.15 Store Issue :**

On receipt of requisition for issue of store, the storekeeper shall obtain the orders of the Officer-in-charge for quantity to be issued in Form No. KV-98. After getting orders, the material shall be issued after taking necessary entries in the Store Journal in Form No. 97.

**11.16 Store Ledger :**

The store ledger shall be maintained in Form No. KV-99. The pages of the store ledger shall be machine-numbered. Separate pages should be allotted for each category of stores. The entries in the store journal shall be posted immediately to the store ledger. It is a document which shows receipt, disposal and balance of store at any point of time item-wise and quantity-wise.

**11.17 Meteorological Register :**

This register shall be maintained in Form No. KV-100.

**11.18 Disposal of Farm Produce :**

The produce of the farm shall be disposed of by sale on cash basis and or by auction. The selling rates of the farm produce shall not be less than the prevailing market rates of that commodity of the comparable quality. The selling rates shall be fixed by the competent authority of the Vidyapeeth after calling for the prevailing market rates including the rates of Agriculture Produce Market Committee.

*Note.*—For instructions regarding auction sale refer to Appendix-IV.

11.19 As a rule, the sale of produce shall be against cash payment. However where the produce has been sold to Government department or a Government undertaking/body/corporation, the produce may be sold on credit. In that case the entries shall be taken in the Credit Sale Register in Form No. KV-101 and the recovery of such credit also shall be watched periodically. Under any circumstances the recovery shall not be allowed to be outstanding beyond close of the same financial year.

**11.20 Unsold Farm Produce :**

(a) In order to keep a watch on disposal of unsold farm produce such as seed, (treated and non-treated) and grain, the Officer-in-charge of the farm shall furnish a return in Form No. KV-102 by 15th April, every year to the Comptroller and Dean/Director of the Krishi Vidyapeeth.

(b) The Dean/Director shall issue necessary instructions within 30 days of its receipt, to avoid further deterioration and resultant loss to Krishi Vidyapeeth, under intimation to the Comptroller.

**11.21 Live Stock Register :**

(a) A register in Form No. 103 shall be maintained for all livestock at the farm. The register shall be kept up-to-date recording therein any additions either by births, purchase etc. or deletion by Sale, death or transfer. Valuation of the livestock shall be carried out in the prescribed manner as on 31st March each year.

(b) The valuation report shall be sent to the Comptroller by 15th April of each year

**11.22 Daily Ration Register :**

A Register shall be maintained in Form No. KV-104. The record of food stuff and fodder fed to the cattle shall be maintained in this register. The standard of different items fixed periodically for feeding to cattle shall be indicated on top of the form. The monthly consumption as per the register shall be transferred to the stores journal-ledger at the end of month.

**11.23 Power Plant Register :**

A register shall be maintained in Form No. KV-105. The issue of oil etc. for running of the machinery at the farm, shall be recorded in this register. The total quantity issued during the month should be transferred to store journal/ledger at the end of month.

**11.24 Log Book of Farm Machinery :**

A log book of tractor, power tiller and power driven machinery at the farm shall be maintained in Form No. KV-106.

## CHAPTER 12

## PART A

## CATTLE FARM ACCOUNTS

12.1 As the Krishi Vidyapeeth undertakes education, research and extension activities under Animal Husbandry, Dairy and Veterinary discipline, it is necessary to maintain cattle farm, Dairy units of different kind of animals of different age group. In order to maintain proper account of these activities at all institutions where cattle and milch animals are maintained, following registers should be maintained.

## 12.2 Register of Events :

A Register of events showing all service and births as they occur shall be maintained in form No. KV-107. This register should be kept and signed by the Officer-in-charge regularly.

## 12.3 Register of Young Stock :

(a) All births recorded in the register of events shall be brought to account in the register of young stock in Form No. KV-108.

(b) The competent authority shall prescribe the life upto which a member of young stock can remain on the register of young stock. If the member of young stock is sold or dies the fact should be recorded in the column "How disposed of" in this register. In the event of sale, particulars of sale, receipt, bill No. etc. be noted. In case of death, a reference to the Post-mortem Report from competent Veterinary Officer be recorded.

## 12.4 Register of Adult Stock :

A register in Form No. KV-109 shall be maintained. Entries in this register shall be made (i) by transfer from register of young stock after periodical review, (ii) purchase of adult animals (iii) animals received from any other source. When an adult member is entered in this register from young stock register, Serial Number of this register shall be quoted in the register of young stocks in column "How Disposed of". In case of sale or deaths of Adult animal, full details as prescribed in para 12.3 (b) should be recorded.

## 12.5 Livestock Account Book :

A Register in Form No. KV-110 shall be maintained showing therein total number of herd from time to time.

## 12.6 Daily Rotation Register :

Daily rotation register shall be maintained in Form No. KV-104 to show daily feeding to the animal.

## 12.7 Valuation of Livestock :

Valuation of livestock shall be made on 31st March every year by the Officer-in-charge. This Valuation shall be carried out by following below noted appreciation and depreciation :

Cows :	Dairy Breeds	Per cent
Loss of one teat or a quarter under	..	50
Loss of two teats or a quarter of udder	..	75
Loss of one horn, injury to tail, eye, leg or any other bodily defect not injuring utility.	..	50
Abortion, 1st time	..	25
Abortion, 2nd time	..	75
Cows not holding service within nine months of going dry	..	75
<b>Draught Breeds</b>		
Udder loss of one teat or one quarter of udder	..	25
Udder loss of two teats or two quarter of udder	..	50
Loss of horn and other injuries as for dairy breeds	..	50
Abortions to be treated as for dairy breeds	..	25 and 75
<b>Males</b>		
Injury to leg	..	75
Neck gall	..	50
Injury to horn, tail or eye or any other bodily defect not injuring utility.	..	50
Similarity with breeding bulls.		

**Percentage in graph :**

Percentages of appreciation and depreciation in the graph are as under :

	Per cent
Appreciation	
6 months	100
1 year	150
1½ years	33.3
2 years	50
2½ years	33.3
3 years	25
3½ years	20
4 to 10 years	16.6
Depreciation	
11 years	2.6
12 years	23.8
13 years	37.5
14 years	40

Statement of valuation of livestock as on 31st March every year shall be sent to the Dean/Director by 15th April, each year.

*Note.*—Above provisions are also applicable in respect of animals maintained at other-Agriculture farms/schools etc. of Vidyapeeth.

**12.8 Milk Account :**

Milk is the by-product of dairy units. It is utilised for various purposes such as practicals of the students, experiments and research. Produce is also utilised for feeding to calves. Remaining stock of milk shall be disposed of by sale. The selling rate so fixed shall not be less than procurement rates of Milk fixed from time to time by Government at that place. Total loss in transit should not exceed 0.5 %. The loss in excess should be written off by the competent authority.

Following Account Registers shall be maintained :

- ( i ) Milk yield register (Form No. KV-111)
- ( ii ) Register for Disposal of Milk ( Form No. KV 112).

**12.9 Stock Register of Milk Coupons :**

( Form No. KV 113).

Milk shall be sold to students and staff of Vidyapeeth against milk coupons. The account of receipt sale and balance of milk coupons shall be maintained in this register. Separate pages shall be allotted for different denominations of milk coupons.

**12.10 Milk Coupon Sale Register:**

( Form No. KV-114 )

This register shall be maintained to show the amount realised by sale of milk coupons every day. Coupons shall be sold against cash only.

**12.11 Revalidation of Unsold Milk Coupons :**

Before a coupon book is issued all coupons shall be suitably stamped to prevent the possibility of the milk being issued on the production of spurious coupons.

**12.12 Disposal of Used Milk Coupons :**

After issue of milk the coupons shall be cancelled to avoid their misuse.

A register in Form No. KV-115 shall be maintained for keeping record of used milk coupons. These coupons shall be preserved for a period of two complete financial years after completion of Audit. Destruction of such coupons shall be carried out under the orders of controlling officer in consultation with the Comptroller. Actual destruction shall be conducted in presence of the authorised representatives of the Controlling Officer and the Comptroller.

PART B  
POULTRY ACCOUNTS

12.13 The activities of the poultry farm, from which receipts are realised, relate to sale of eggs and Poultry birds. The eggs laid by poultry birds shall be collected and classified each day at a prescribed hour under the supervision of poultry Manager or Stock Assistant-concerned. The officer incharge shall also supervise the work of collection and classification of eggs once a week and at times by surprise checking. The eggs shall be classified into three categories as under :

- A—Eggs fit for breeding.
- B—Eggs fit for table.
- C—Subsized eggs.
- D—Cracked eggs.

12.14 An account of these eggs shall be kept in eggs account register. The eggs shown as sold shall be supported by cash receipts at the rates fixed by the Krishi Vidyapeeth. The eggs transferred for breeding and for hatching shall be transferred without any cost but such transfer shall be supported by Indent received in this behalf from the Officer In-charge of breeding and hatching.

12.15 The eggs hatched as per incubator record shall be accounted for in the daily register of birds in which account of birds shall be kept by ages and transfers from category to category made at prescribed interval. The entries shown in the mortality column shall be supported by Post-mortem Reports. Disposal of birds by sale or transfer shall be dealt with in the manner as is prescribed for disposal of eggs.

12.16 Following account registers shall be maintained for the Poultry Unit :

1. Bird Account Register—Form No. KV-116.
2. Eggs Account Register—Form No. KV-117.
3. Daily sale Register of Birds/eggs—Form No. KV-118.
4. Daily poultry feeding register—Form No. KV-104.

PART C  
FISHERIES ACCOUNTS

12.17 In the faculty of Fisheries the sea going vessels/launches are employed for research education, extension education purposes in Marine Fisheries. In case of inland fisheries small boats/canoes are engaged for this purpose. As a result of these activities some fish yield is obtained for which proper accounting is necessary. Following registers shall be maintained for these activities.

- ( i ) Log-book of launches/vessels (Form No. KV 182 )
- ( ii ) Daily Catch Register of Fish (Form No. KV-119 )
- ( iii ) Register of Stock and Sale of Fish ( Form No. KV-120 ).

## PENSION

13.1 (i) The employees of the Krishi Vidyapeeth shall be governed by the Maharashtra Agriculture University Services (Pension) Rules as amended from time to time.

(ii) The employees, who are governed under CPF Scheme, shall continue to be governed by the CPF Rules of the respective Krishi Vidyapeeth.

(iii) Nothing contained in these rules shall be taken as affecting the provisions of the Pensions Act (XXIII of 1871) or of any rules made thereunder.

## 13.2 Place of Payment :

The pension shall be payable at the Finance Department or at the Head quarters of pre-audit pay and accounts officer on the orders of the Comptroller. This choice has to be given by the pensioner at the time of retirement. Subsequently, the place of payment can be changed for sufficient and good reasons under the orders of the Comptroller.

## 13.3 Authority of Pension :

(1) The pension case of an employee likely to retire within a period of 12 months shall be prepared in all respects by the Head of Office under whom the employee is working. Such pension case, when received shall be forwarded by the Registrar, after due scrutiny to the Comptroller for verifying the admissibility of pension and gratuity.

(2) On scrutiny by the Comptroller, the pension and gratuity shall be sanctioned by the Vice-Chancellor.

(3) On receipt of sanction for pension and gratuity, the Comptroller shall authorise the payment of pension and gratuity, through Pension Payment Order and Gratuity Payment Order in Form No. KV-121 and Form No. KV-122 respectively.

(4) One copy of authorisation of pension and gratuity shall be sent to the disbursing authority along with relevant documents for payment after due identification. The pensioners portion of the authorisation shall be sent to the pensioner concerned.

(5) Notes of each payment of pension shall be recorded on the reverse of the disbursing officer's half of pension payment order and the entry be attested by the Pre-Audit Pay and Accounts Officer concerned.

## 13.4 Payment of Pension :

Pension shall be payable monthly on or after the first day of the following month in Form No. KV-123.

(1) Pension shall be paid either by Money Order or through the authorised Bank.

(2) The payment of pension through money order shall be made at the cost of the University in cases where basic pension before commutation does not exceed Rs. 250/- per month. In all other cases, payment of pension shall be made through money order at the cost of the pensioner concerned.

(3) The signature/left hand thumb impression on the money order acknowledgement shall be carefully examined by the Assistant Comptroller/Pay and Accounts Officer incharge with reference to the specimen signature/left hand thumb impression of the pensioner on the office record.

Where its genuineness is doubtful, further payment of pension shall immediately be stopped.

(4) The money order for payment of pension shall be posted sufficiently in advance but not earlier than 25th of the month to which, the pension amount pertains, so that the pensioner gets his pension within the stipulated period.

(5) The pensioner receiving pension through money order shall produce Life Certificate twice in a year (i.e. in December and in June of each calendar year) signed by Sarpanch/Police Patil/Post Master/Bank Manager of Nationalised Bank/Gazetted Officer of State Government or Central Government/the Head of office under Krishi Vidyapeeth.

(6) In case of female pensioner, whose pension is terminable on marriage or re-marriage the following certificate shall be furnished by her along with the Life Certificate in December and June of each year.



**CERTIFICATE**

I hereby certify that I am not married/remarried.”  
 Pension Payment Order No. \_\_\_\_\_ Name and signature of the Pensioner \_\_\_\_\_  
 With date. \_\_\_\_\_  
 we certify to the best of our knowledge and belief that the above declaration is correct.

\* 1  
\* 2

(Signatures)

\* This certificate should be signed by Sarpanch/Police Patil/Post Master/Bank Manager  
 Gazetted Officer of the State Government or Central Government/the Head of Office under  
 Krishi Vidyapeeth.

(two authorities to sign.)

**13.5 First payment of pension and periodical Identification :**

(1) First payment of pension shall be made in person after proper identification from the particulars given in the disburser's portion of pension payment order. Identification shall also be made by an examination of the impression given on the bill with those attached to the Pension Payment Order by reference to the pensioner's photograph, if he cannot be identified by other means with absolute certainty. Subsequent payment shall be made either through Postal Money order or Bank as the case may be.

(2) Pensioners receiving pension in person shall be properly identified while first appearance after first of April each year and disbursing officer shall record the date of identification on the disburser's portion of pension payment order.

(3) The payment of pension through the authorised Bank shall be made at the specific request of the pensioner. The pension payment by the Bank shall be made at the rates communicated by the Comptroller from time to time provided—

- the pensioner opens single account in the Bank for pension purpose;
- the pensioner surrenders his pension payment order to the Pre-Audit Pay and Accounts Officer concerned
- the Bank vouchres of the continued existence of the pensioner.

The procedure in this regard shall be such as outlined in the Government Scheme and as adopted by the Krishi Vidyapeeth.

**13.6 Death of Pensioner :**

(1) On receipt of information regarding death of pensioner, immediate note thereof should be kept in the Register of pension payment orders and in the Pension Payment Order. The pension disbursing Officer/Branch Manager shall immediately bring this fact to the notice of the Comptroller.

(2) The payment of Life-time arrears of the pension shall be made to the widow/widower of the pensioner on production of death Certificate and proof regarding entitlement as widow/widower, on the orders of the Comptroller. In cases, where there is no widow/widower, claimant for Life-Time arrears, the same shall be paid to the legal heir on production of death Certificate and Legal Heirship Certificate issued by the competent authority. The Death Certificate should be from the Municipal Corporation, Municipal Council/Village Panchayat.

**13.7 Payment of Pension to Minors :**

If the pensioner happens to be a minor or is not capable of managing his own affairs the person authorised in this behalf by the Collector of the District, as per legal provisions in force shall be entitled to receive pension. In such cases, the concurrence of the Comptroller shall be obtained by the Pre-Audit Pay and Accounts officer.

**13.8 Payment of Commutation of Pension :**

The commutation of pension shall be governed by the Maharashtra Agricultural University commutation of Pension Rules as amended from time to time. The commutation pension order shall be issued by the Comptroller on receipt of sanction to it from the Vice-Chancellor. The reduced pension after commutation shall be effective after 90 days (including date of issue) from the date of issue of commutation order or date of payment of commutation value, whichever is earlier.

**13.9 Undrawn Pensions and Arrears :**

If the pension remains undrawn for more than 12 months, it shall cease to be payable by the Disbursing Officer. The Disbursing Officer shall send to the Comptroller six monthly report in respect of undrawn pensions in October and April every year. He shall send pension payment orders on which no payment has been made for more than 12 months, along with the above report.

If the pensioner afterwards appears to receive pension or the claim is presented on his behalf, the Disbursing Officer shall resume the payment only after obtaining the fresh authority from the Comptroller.

**13.10 Renewal of Pension Payment Orders :**

The renewal of pension payment orders shall be necessary in the following contingencies :

- (a) Loss by theft or otherwise.
- (b) Defacement due to mutilation, etc.
- (c) Exhaustion of cages in the existing pension payment orders.

The renewal of pension payment orders in case of contingencies at (a) above, shall be made by the concerned Disbursing Officer only after the orders of the Comptroller, who shall cause an enquiry as deemed fit before issue of such orders. In other cases, renewal can be made by the Disbursing Officer himself and original pension payment orders shall be cancelled and preserved separately till the next inspection of the Comptroller, whose specific orders for the destruction thereof shall be obtained by the Disbursing Officer.

**13.11 Register of Pension Payment Orders :**

(a) Register of Pension Payment Orders shall be maintained in Form No. KV-124 in the Finance Department showing full details of pensioners drawing pension from the Vidyapeeth. Each entry in the register shall be attested by the Comptroller or any other officer authorised by him.

(b) Every movement authorised mutation/incident relating to pension payment orders shall be recorded in this register.

(c) The pension payment orders withdrawn on account of death, cancellation or any other incident, shall be separately preserved for a period of five years and then destroyed on the orders of the Comptroller.

(d) This register shall be renewed every 5 years and the old register shall be preserved for 30 years.

**13.12 Register of Gratuity Payment Orders :**

(1) All gratuity payment orders shall be entered chronologically in the Register of Gratuity payment orders in Form No. KV-125.

(2) The Gratuity payment order shall remain valid for a period of one year from the date of issue. If the payment of gratuity is not made within one year from the date of issue of order, the revalidation of order from the Comptroller will be necessary. The Comptroller shall issue revalidation order, which shall be effective for further period of one year from the date of issue.

**13.13 Surrender of Provisional Pension Payment Orders While Sanctioning Final Pension :**

In the case of pensioner, in whose case provisional pension has been authorised, the Comptroller, before issue of final pension payment order, in respect of such pensioner, shall obtain both the halves of pension payment orders for cancellation.

## CHAPTER 14

## WORK-SHOP ACCOUNTS

14.1 The Krishi Vidyapeeth workshop shall take up the repairs of tractors, motor vehicles, motor-cycles, agricultural machineries, implements and manufacturing jobs, incidental to the teaching, research and extension education needs of the Krishi Vidyapeeth. The Workshop shall be managed by the Work-shop Officer-in-Charge and shall be under the control of the Head of the Department of Agricultural Engineering. All the vehicles, tractors, motor-cycles, agricultural machineries and implements of the Krishi Vidyapeeth shall be repaired in the Krishi Vidyapeeth Workshop.

14.2 When a job is to be executed at the Krishi Vidyapeeth Work-shop, an order shall be placed on the Workshop Officer-In-Charge by the concerned officer in Form No. KV-126.

14.3 When an order in Form No. KV-126 is received, the Workshop Officer-In-Charge shall decide whether it can be executed or not at the Workshop.

However, repairs may be undertaken outside the Krishi Vidyapeeth Work-shop only with the prior permission of the Vice-Chancellor. Such permission shall be granted in exceptional cases and on the recommendation of the Officer-in-charge to the effect that the repairs cannot be undertaken in the Krishi Vidyapeeth Work-shop. In case it is decided to execute the order, it shall be assigned a job order number and recorded in a Job Order Register in Form No. KV-127. At the same time, a job card shall be prepared in Form No. 128 and a page allotted to the job in a job sheet Register in Form No. KV-129. Unfinished jobs at the end of the year shall be carried forward with dual numbers, i.e. one for new year and another for the year in which they are re-recorded.

14.4 In order to keep a control over the work done by the various labourers and regular work-charged employees daily work register in Form No. 130 shall be maintained. Separate pages shall be allotted to each worker and details of the work done each day recorded for facility of posting the job cards and job sheet Register in the Daily Work Register.

14.5 (1) A list of spare parts which are of frequent use should be drawn up and purchases of six monthly requirements should be made after following usual purchase procedure laid down by inviting tenders well in advance. These should be stored in the stores of Work-shop and issued under the orders of the competent authority as and when needed.

(2) The spare parts which are needed very occasionally need not be stored but should be purchased only from the authorised dealers. If the cost is more than Rs. 1000 at a time, and such limit as may be prescribed for the state Government Department from time to time purchase should be made after inviting quotations. If there is only one authorised dealer, purchase may be made at the listed price of the manufacture of subject to usual discount, if any.

(3) Repairs of vehicles should normally be carried out only in the Vidyapeeth Workshop. In exceptional cases, where it is not possible for the Work shown to carry out the repairs work and the same is required to be got done in open market it should be done against written orders and against competent financial sanction.

(4) No repair work should be got done on verbal orders.

14.6 Every worker shall submit in duplicate, an indent of spare parts required for job assigned to him in Form No. KV-131. The indent shall be passed by the Officer-in-Charge of the Work-shop or the officer duly authorised in this behalf.

14.7 The Store in-Charge shall issue spare parts as per the indent passed and where the spare parts indented for use are not in stock, he shall record as such under his signature on the indent, take the acknowledgement of the worker on one copy and retain it with him. The other copy shall be given to the worker.

14.8 The following registers shall also be maintained.

- (1) Store Journal in form M. No. K. V. No. 97.
- (2) Store Ledger in form No. KV- 99.
- (3) Scrap material Register as per para 10.7.
- (4) Register of Dead Stock/movable property in form M. No. KV-74.

## CHAPTER 15

## PRINTING PRESS ACCOUNTS

## Scope

15.1 The printing press managed by the Vidyapeeth for printing, binding and allied jobs shall cater the needs of all Departments and charge for the service rendered.

## Responsibility of Press Manager

15.2 The Printing Press shall be managed by a Press Manager under the administrative control of the Director of Extension Education. The Press Manager shall be responsible for keeping all accounts of income and expenditure of the Press.

15.3 All the printing work of the university shall be undertaken at the Printing Press. In case, the Printing Press is unable to cope with the work-load and work is of urgent and emergent nature, the Vice-Chancellor may authorise such printing work to be carried out from private press, subject to certificate about the inability from the Press Manager.

15.4 No private printing work shall be undertaken at the Printing Press without the express orders of the Vice-Chancellor.

## 15. Schedule of Rates :

The Vice-Chancellor shall lay down a schedule of rates for the various types of printing, binding and other job carried out at the press in consultation with the Comptroller, the Press Manager and the Director of Extension Education. Such rates shall be reviewed from time to time.

15.6 The Vice-Chancellor shall lay down the periodicity of replacement of type-faces of the Printing Press on the advice of the Press Manager.

## 15.7 Estimates of Material required and issue thereof :

The Press Manager shall keep an account of all consumable material in a stock ledger in Form No KV-132. When an order is received, the material required for its execution including the permissible wastage, shall be worked out in an Estimate of Materials required in Form No. KV-133 and approved by the Press Manager or other employee empowered in this behalf. The issues of material for the execution of the order from the stock ledger, shall be made accordingly by the Store Keeper and noted on the foil of Form No. KV-133 sent to him.

## Orders and Evaluation Register :

15.8 There shall be an Order and Evaluation Register in Form No. KV-134 for all jobs executed at the Press. When a job is completed, the market value thereof shall be worked out with reference to the rates referred to in Rule 15.5 and in relevant columns of the Order and Evaluation Register. Any special job not included in the standing list may be specially evaluated in consultation with the Comptroller. The Register shall be closed yearly and all orders not finalised at the close of the financial year shall be carried forward into the Order and Evaluation Register for the next year. The orders shall be serially numbered for the year and unfinished orders of the previous year shall be assigned dual numbers viz. both of the new year and of the previous year.

## Machinery and Plant :

15.9 The Press Manager shall keep an account of machinery and plant and of all unconsumable articles in a Register of Unconsumable Stores in Form No. KV-135.

## 15.10 Procedure for Purchase of Papers and Maintenance of Accounts Thereof :

(1) The Press Manager should purchase the paper at approved mill rates after following proper procedure and with the sanction of competent authority. However, in case of special type of papers, required for functions such as convocation etc., the Press Manager may purchase such paper upto Rs. 5,000/- during a year. The purchases should be made by an *ad-hoc* committee constituted for such purposes. The constitution of the Committee should, *inter alia* depend upon the volume and nature of purchase and the expenditure involved *vis-a-vis* in direct expenses on T. A., etc. It shall be ensured that indirect expenses are not disproportionately high. The requirement for such type of paper for convocation degrees, etc. will be assessed by the Press Manager from the concerned departments and he should try to procure this in a lot for the year.

(2) The Press Manager should bill the department in one bill for a particular job quantity and cost of paper used should be shown separately in the bill. He should charge the cost of paper including over-head charges. The Press Manager should take action for prompt recoveries from the department. He should also maintain detailed consumption account of the paper.

#### 15.11 Revolving Fund for Purchase of paper etc.

(1) The Press Manager will have a revolving fund for purchase and store of all types of paper, used for printing work, covers, ledgers, invitation cards etc. of the departments of the University. The cost of paper is to be realised from the indenting departments along with the printing charges.

(2) Purchase will be debited to the Press Revolving Fund and realization from the departments will extend credit to this fund. The deficit (losses) in recoveries will be given effect by debit to the Fund first and then it will be recouped through income of the press from printing charges etc., i. e. by making minus expenditure entry and minus income entry of the Press scheme through transfer entry. The marginal excess (income) will from part of income of Press and contra debit will be given to the Fund through transfer entry. The marginal excess deficit will be accounted for at the end of the year through transfer entry.

15.12 The requisitioning department shall furnish the indent for printing work in Form No. KV-136.

15.13 The Press Manager shall forward completed job to the concerned department along with the bill in duplicate in Form No. KV-137.

#### Register of completed jobs :

15.14 An order, when executed, shall be brought to account in a register of completed jobs in Form No. KV-138 from which issues shall be made in lump to the indenting office.

#### 15.15 Annual Financial Statement :

(1) At the end of a year, the Press Manager shall prepare a financial statement indicating the visible loss or gain in the running of the press. For this purpose the total value of the orders completed as per Form No. KV-139 shall be treated as the out-turn. The out-lay shall include expenditure on staff and contingencies excluding Capital expenditure on the purchase of machinery on the one hand and the depreciation of machinery on the other. The Press Manager shall in consultation with the Comptroller lay down the rates for the depreciation of machinery, which shall be a percentage of the capital cost or depreciated cost and shall be noted in red ink in the Register of Unconsumable Articles to facilitate the determination of the total depreciation at the end of the year, for which a statement shall be prepared in Form No. KV-139.

(2) The financial statement shall be sent to the Comptroller on or before first June with a brief note for the information of the Vice-Chancellor. In case there is a heavy loss in the running of the press, which cannot be justified by increase in the additional accumulation of stocks, if any, the Comptroller shall examine the disability of reducing the operational expenditure and make a report to the Vice-Chancellor.

15.16 There will be a Press Advisory Committee consisting of the following :

(1) Director of Extension Education	Chairman
(2) Director of Communication	Member
(3) Director of Instruction	Member
(4) Director of Research	Member
(5) Registrar	Member
(6) Comptroller	Member
(7) Press Manager	Member-Secretary

15.17 The terms of reference of above committee shall be as under :—

- (i) to review the working of the Press ;
- (ii) to fix the priority of work to be undertaken at the Press and
- (iii) to discuss and advise any other matter relating to the press management.
- (iv) to ensure that the Press is run on no profit and no loss basis.

The Committee shall meet once in a quarter and submit its report to the Vice-Chancellor.

## CHAPTER 16

## LIBRARY ACCOUNTS

16.1 (1) The books will be acquired by the Librarian after following the usual procedure for purchase laid down from time to time from the publishers/established book sellers. Books can be ordered from any source they are available. The purchase of books need not be limited to one single agency. The books can also be ordered from abroad for which no quotations are needed.

(2) The Librarian shall certify that the "Prices charged in the bills are the publishers' prices" and if the publisher's prices cannot be verified he shall certify that the publisher's price list is not available and the prices charged are correct. In case of rare and out-of-print books, which shall be decided by the Head of Department concerned, when the original published price has no bearing on the market price, the Librarian shall certify that the cost paid is reasonable.

(3) The Librarian shall also certify that the books have been received in good conditions and quantity is correct and according to the order.

16.2 (1) The following records shall be maintained by the Librarian :

(i) Accession Register (Form No. KV-140).

(ii) Shelf List (Form No. KV-141).

(iii) Withdrawal Register (Form No. KV-142).

(2) The Accession Register shall be maintained by the Librarian for entering the books purchased and for other such documents as are being kept in the library on more or less permanent basis. Items shall be entered in these registers in the serial order in which they are added to collection.

(3) The serial number (accession number of the documents) shall be placed on the invoice against the item and shall also be reproduced on the back of the title page and at page No. as may be determined by the Librarian but if the book has lesser number of pages, then at last page of the text.

(4) For other items, like microfilm, microcards, etc., accession number may be reproduced in indelible ink where it could be clearly seen.

(5) The invoices for books and non-ephemeral literature shall carry a declaration from the Librarian that the items have been entered in the Accession Register and the accession number shall be recorded against each item. This alone shall be considered a proof that the items have been added to the library collection. The accession registers for the following shall be maintained.

(a) Books purchased

(b) Periodicals (bound) and Serials

(c) Gifts

(d) Thesis and dissertations

(e) Non-book materials (Microfilms, microcards, film-strips, etc.)

Note 1 : Only books within the definition of that term "a non-serial publication of 49 pages or more excluding title page" shall be accessioned. Reprints pamphlets and other ephemeral shall not be accessioned because they are not meant to be stored permanently and cannot be accounted for year in and year out. They may have to be purchased but they need not be entered in accession registers for payment of their bills like other books. If it is ultimately decided to preserve them they shall then be accessioned after getting them bound in a handy form.

(6) There shall be one withdrawal Register (Form No. KV-142) giving the information about the books withdrawn from the stock either because of loan, mutilation or unfitness for use. It shall be a prebound register. After the book to be withdrawn is entered in this register, reasons and authority giving the withdrawal number shall be reproduced in the remarks column against the appropriate entry in the Accession Register. The disposal of the withdrawn books etc. shall be made by public auction, record of which shall be properly maintained by the Librarian.

(7) There shall also be a Shelf List (Form No. KV-141) which shall carry the shelf number (call number of the documents in addition to the accession number). The Shelf lists shall be arranged strictly in the order in which the documents are shelved in the library.

(8) The Shelf Lists shall not ordinarily be used for any other purpose except book stock verification and shall be kept securedly in the Librarians /Deputy Librarian's custody.

(9) Unsolicited gifts shall be accessioned only if they are of abiding interest to the library. Gifts specially requested and publications received in exchange (if worth-while) shall also be accessioned.

(10) All gifts that are accessioned shall be shelved and included in the library collection for stock verification.

*Note* :—The Library receives a huge bulk of gifts, most of them worth less and of no interest to the Library. Most of them are propagandist pamphlets or books. Some of them are received in such bulk that the Library cannot provide space for them. Usually such unsolicited gifts are either distributed to interested agencies or sold as waste paper at the end of the year.

#### 16.3 Pamphlets, Reprints, Photocopies etc. :

Reprints, paper-photo copies pamphlets and ephemerals which have been procured on payment and which are only of a transient value may not be accessioned. They are to be entered in a separate Acquisition Record for Ephemeral Literature (Form No. KV-143) in a card index file giving the location and the disposal of the documents as also the cost and the agency which supplied it/them. The following certificate should be recorded for passing their invoices for payment.

“Certified that the above has been received in good condition in accordance with the order”

For paper-photo copies or microfilms made to order, no certificate about the publisher's prices need be given.

#### 16.4 Periodicals :

(1) Subscription for periodicals for which advance payment is to be made shall be made either direct with the publishers or through a subscription agency of known standing. Payments for periodicals and newspapers received through local vendors shall be made monthly, quarterly or yearly, as the case may be, on receipt of their invoices. The subscription in advance for periodicals shall be remitted on receipt of their proforma invoice and shall be checked against their regular invoice at the end of the year. The advances drawn shall be adjusted when the receipt of payment from the publisher is received. If no receipt is available the following certificate from the Librarian Deputy Librarian/ should be furnished.

“Certified that the periodicals subscribed are being received in the Library”.

(2) If any issue has not been received against the order, the agents/publisher should be asked to replace it (free of cost) or to give credit or to advance the period of subscription by that amount. In such a case, extra payment for purchase of this issue, if available later, will be admissible. Receipt of periodicals and the payment of their invoices shall be entered in a Kadex file as Periodicals check Record in Form No. KV-144.

(3) 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.

16.5 (1) The books and other publications which are overdue and on which the fine is to be charged shall be entered in the overdue Register in Form No. KV-145 after the closing time for the return of book, the day they fall due.

The amount of fine ultimately charged shall also be entered in that register. If the fine has been remitted by the Librarian for any reason, it shall be indicated in the register under the initials of the Librarian/Deputy Librarian/Assistant Librarian.

(2) Fines regarding late return of books and library property shall be realised by the Library. The receipt for fine realised shall be given by the Librarian and the duplicate file maintained in the Library.

(3) Fines realised under the rules shall be accounted for in the Cash Book.

#### 16.6 Stock-taking :

The stock-taking of the library shall be done annually. The report of stock taking shall be furnished to the Comptroller by 30th April each year. The list of the books not accounted for shall be prepared and they shall be considered missing if they are not traced out within a period of three months of stock taking.

#### 16.7 No dues Certificate :

The students and staff members when leaving the Vidyapeeth must take a “No-dues Certificate” from the Librarian also. They must return all the books due from them.

**CHAPTER 17**  
**RENT OF BUILDINGS**

17.1 University Engineer shall be incharge of all Buildings used for residence of employees

17.2 A Register of Rent of buildings and land in Form No. KV-146 shall be maintained by the University Engineer to show the monthly assessment, realisation and balance of rent of all residential buildings, lands etc., as may be available for being let. Buildings occupied on rent-free basis are also to be included in this register but such buildings may be grouped separately.

*Note* :—Private buildings which have been hired for use as residence or are used as such wholly or in part should be included in this Register.

17.3 Entries relating to assessment of rent shall be made month by month, and for this purpose arrangements shall be made to obtain timely intimation of all changes of tenancy from the subordinates incharge of properties.

17.4 Total realisation of rent for each month shall be abstracted at the foot of the Registers so as to show separately.

- ( i ) Balance of rent upto the beginning of the month.
- ( ii ) Assessment for the month.
- ( iii ) Total.
- ( iv ) Recovery of rent during the month.
- ( v ) Balance outstanding at the end of the month.

17.5 If any building is provided with furniture etc., rent for such facilities be classified, and recorded separately. Charges for electric consumption, water service and conservancy charges, recovered shall be classified separately.

17.6 A schedule of Rent Recovery in Form No. KV-147 shall be prepared and attached, with concerned bill in duplicate in support of recovery of rent of building by the Drawing Officer. The Pay and Accounts Officer shall check the deductions made in the bill with reference to recovery schedule. One copy of recovery schedule, shall be detached and after recording Vr. No. and date, forwarded to the University Engineer monthly by 10th of following month with an abstract of total recovery during the month.

17.7 The University Engineer shall watch the receipt of schedules from the Pay and Accounts Officer and post the recovery entries in the Register of Rent maintained for the purpose regularly. Total recovery of rent posted in the Rent Recovery Register shall be agreed with the figures reported by the Pay and Accounts Officer.

The University Engineer shall ensure proper and correct maintenance of this Rent Register.

17.8 **Electric/Water Meter Account** : Where Electric/Water consumption charges are paid on meter reading basis Electric/Water Meter reading register shall be maintained in Form No. KV-148. Payment of such charges shall be recorded in this register and correct payment watched.



## CHAPTER 18

## GUEST HOUSE AND HOSTEL ACCOUNTS

**Part-A : Guest House Account**

18.1 The Guest House under the Krishi Vidyapeeth shall be managed by the University Engineer. The detailed rules for the occupation and maintenance etc. shall be prescribed by the Vidyapeeth.

18.2 The occupants of the guest house shall have to pay the charges at the approved rates as prescribed by the Vidyapeeth. Exception shall be made under the orders of the Vice-Chancellor. The charges for the guest house lodging and boarding shall be reviewed from time to time by the Vidyapeeth.

18.3 A register of occupants shall be maintained at each guest house in Form No. KV-149 by Manager of the guest house wherein entries shall be made which shall be reviewed by the University Engineer periodically. Receipts collected from the occupants shall be remitted to the University Fund promptly.

18.4 An account of all articles of dead stock and equipments as well as consumable articles shall be maintained upto date in the prescribed registers.

**Part-B : Hostel Account**

18.5 Hostel rent and charges as well as the procedure for allotment of rooms, etc., shall be such as may be prescribed by the Vidyapeeth.

18.6 As soon as a student is allotted a room, he shall be required to pay the room rent, caution money and lock deposit and such other charges as may be prescribed from time to time. All dues shall be paid in advance.

18.7 Receipt will be issued for each payment received by Vidyapeeth in Form No. KV-4-C.

18.8 The Rector of the hostel shall cause to maintain a register of dead stock articles and other registers required to be maintained at each office of the Vidyapeeth. A physical verification of the dead stock articles and other materials should also be made at the end of each semester and the report submitted to the Comptroller and the Associate Dean, after recording the certificates as prescribed.

CHAPTER 19  
WRITE-OFF OF LOSSES

19.1 Irrecoverable value of stores of vidyapeeth money lost by fraud or negligence of individual or other causes may be finally written off by the Competent authority within the specified limit as per the delegated powers subject to (1) that the loss does not disclose any defect of system amendment of which requires the orders of the Vidyapeeth; (2) that there has not been any serious negligence on the part of any individual Vidyapeeth employee which necessitates disciplinary action.

19.2 The value of store referred to above shall mean "book value" where priced accounts are maintained and "replacement value" in other cases. The book value shall be the residuary value of the articles after charging the depreciation up-to-date. The replacement value shall be the market value of the new articles to be purchased to replace the lost one less the depreciation for the years for which the lost articles was used. The depreciation should be calculated on the current value of the lost articles.

19.3 In every order sanctioning a write off of loss of Money or property a certificate shall invariably be furnished to the Comptroller with a copy to the Auditor appointed by the Government, to the effect that all possible measures have been taken to fix responsibility for the loss and to determine possibilities of its recovery, along with the following particulars :

(i) Brief facts of the case indicating the circumstances leading to the loss and the reasons why the loss could not be made good, and in the case of Vidyapeeth dues, why the recovery could not be effected.

(ii) The period to which the loss/outstanding dues pertain and the rate if any, at which the dues are worked out.

(iii) The major head of account, scheme and subject of expenditure to which the loss outstanding dues pertain.

(iv) The comptroller shall scrutinise each case and bring to the notice of the Vice-Chancellor and any defect of system which require remedial measures.

19.4 The losses of Farm produce should be reported in quantity and value to the authority competent to sanction the write off of loss with a copy to the comptroller.

19.5 The percentage of quantity lost to the total produce handled should be reported to ascertain that losses are normal. The normal loss percentage of different kind of farm produce are indicated below :

I	<i>Fodders :</i>	<i>Percentage of loss per annum</i>
	Hay in open stack	25
	Hay baled in Dutch barn	10
	Hay loose in Dutch barn	15
	Kadbi stacked in the open	25
	Silage (All Kinds)	33
	Rice Straw	15
	jowar chaff	15
II	<i>Grains :</i>	
	Rice	15
	All other grains	10
III	<i>Cotton</i>	
	Cotton Seed	10
	Lint	3
	Seed cotton	6
IV	<i>Tubers</i>	.. 25
V	<i>Fruits, leafy vegetables</i>	.. These are not stored for long periods and the potential losses are too variable to define.
VI	<i>Miscellaneous :</i>	
	Groundnut	15
	Chillies dry	7
	Gul	8
VII	<i>Milk and Milk products</i>	.. 0.1% handling loss per day 0.1% transit loss upto 100 km.

**19.6 Accounting Procedure for write-off of losses :**

(a) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss.

(b) If however money due to vidyapeeth has actually reached a vidyapeeth servant and is then embezzled, stolen or lost even though it may not have reached the University Fund and thus have passed into the University Fund Account, it should be brought into the University Fund Account as a receipt and then show on the expenditure side by record under a separate head as a loss.

(c) Where losses of vidyapeeth money are wholly or partially met by the non issue of pay or pension and the accounting department authorisedly applied the undisbursed amount to meet the Vidyapeeth claim, the resultant balance of the claim should alone be treated as a loss, the emoluments due being charged to the pertinent head of account as if they had been drawn and used by the Vidyapeeth servant concerned in paying the Vidyapeeth claim.

(d) The term 'Vidyapeeth Servant' used in this rule includes persons who, though not technically borne on a regular Vidyapeeth establishment, are duly authorised to receive money on behalf of Vidyapeeth.

(e) Building lands, stores and equipment Losses of deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Vidyapeeth accounts, losses or deficiencies relating thereto, must be written off suspense heads also.

(f) Cash in hand with Vidyapeeth Servants.

(i) All losses or deficiencies should be recorded under separate heads in the accounts.

(ii) The acceptance of counterfeit coins or notes is regarded as loss of cash.

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## CHAPTER 20

## DEPRECIATION

20.1 The following percentages of depreciation are fixed and should be used in annual valuations. The depreciation shall be calculated on straight line method. When the annual valuation reaches ten per cent of the original cost, no further depreciation should be made but the article should be allowed to stand on the register till it is written-off from the register under the orders of the competent authority :

## (1) Buildings

(a) Buildings constructed by the Public Works Department should be valued by them according to their own methods.

(b) Buildings constructed otherwise than by the Public Works Department should be classified and the depreciation on them allowed as shown below :

( i ) Substantial buildings 2½ per cent.

( ii ) Less substantial buildings 5 per cent.

( iii ) Temporary structures 10 per cent.

**Note :** Buildings with an estimated life of 40 years and over should be considered substantial and those of 20 years and over should be considered less substantial.

(2) Dead-stock (excluding machinery). 30 per cent in the first year and 10 per cent thereafter.

(3) Stored produce : To be valued at cost price when it can be ascertained or at ten per cent below market rates prevailing at the time of valuation, whichever is less.

(4) Roads and fencing 5 per cent.

## (5) Machinery :

( i ) Internal combustion engine 20 per cent in the first year and 10 per cent thereafter

( ii ) Steam engine 10 per cent in the first year and 5 per cent thereafter.

( iii ) Other machinery 20 per cent in the first year and 10 per cent thereafter.

The machinery should remain on books at its residual value of 10 per cent till such time it is finally disposed of.

The following statement shows the depreciation rates for different types of machinery used under Agricultural Engineering activities :

Sr.No.	Type of Machinery	Life assumed	Depreciation rate per year (April to March)
1	2	3	4
1	Tractors	10000 Hrs.	$\frac{\text{Hours of operations}}{10,000 \text{ hours}} \times 10 \text{ per cent}$
2	Ploughs/harrows/cultivators/Angledozer Bulldozing Blades and other such type of equipment.	10 years	10 per cent
3	Air compressors	10 years	10 per cent
4	Rock Drill/Sump pumps/Grinders/exploder machines/ohm meter	5 years	20 per cent
5	Boring Machines/Rotary drill and such type of drilling rigs.	10 years	10 per cent
6	Boring tools and other equipments.	10 years	10 per cent
7	Workshop Machinery and equipment	10 years	10 per cent
8	All types of vehicles, explosive vans etc. and their tools.	10 years	10 per cent

## CHAPTER 21

## SPORTS AND CULTURAL ACTIVITIES OF STUDENTS

21.1 The Director of Students Welfare shall prepare the budget estimates together with the particulars of the programmes of the activities proposed to be undertaken during the ensuing year and shall prepare a comprehensive budget together with suitable explanatory notes covering all the cultural and sports activities and shall forward it to the Comptroller for incorporation in the Budget Estimates of the Vidyapeeth.

21.2 The Director of Students Welfare shall exercise control over the expenditure so as to ensure that the procedural requirements are strictly observed.

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

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

21.5 (a) The Director of Student's Welfare will be paid such advances as may be considered necessary to meet the expenditure on the various activities. He shall ensure prompt adjustment of advances.

(b) The cash memos, vouchers, etc., relating to the various activities shall be kept separately in respect of each activities.

(c) The balance left out of the advance shall be credited to the Vidyapeeth fund, as soon as the activities for which it was taken, are over. The accounts shall be closed within a week of the closure of the activity for which the advance was taken and a statement of account shall be furnished to the Comptroller in the prescribed manner.

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

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

**21.6 Sports Contribution :**

21.6 A sports contribution as fixed by the Vidyapeeth shall be collected from every student by the Associate Dean and remitted to the Vidyapeeth as prescribed.

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## CHAPTER 22

## PETROL PUMP ACCOUNTS

22.1 A separate account shall be kept for the Petrol Pump activities of Vidyapeeth. The Petrol Pump shall be in the overall charge of an officer as may be determined by the Vidyapeeth.

22.2 The Petrol Pump shall be mainly a service department of the Vidyapeeth. However it should be ensured that it is run on no profit and no loss basis.

22.3 There shall be a separate budget for running of Petrol Pump and it should be distinct from the other activities of the University. The budget shall be finalised by the Officer-in-charge of the Petrol Pump by 28th February of the preceding year, to which budget estimates pertain. All receipts and charges on account of running of Petrol Pump shall be estimated in the Budget Estimates and it shall be presented for approval of the Vidyapeeth by 15th March.

22.4 The stock of petrol pump shall be purchased on cash basis only from the company or from the dealer authorised specifically in this regard by the manufacturing company.

22.5 The percentage for losses by evaporation, storage, handling etc. of Petrol, Diesel, Oil etc. shall be approved by the Vice-Chancellor, every year in consultation with the Comptroller. The discount for these losses shall be allowed at the approved rates only.

22.6 Following registers shall be maintained by the Officer-in-charge of the Petrol Pump for maintaining day to day account of the Petrol Pump.

1. Daily inventory in form No. KV-150.
2. Daily Sales register in form No. KV-151.
3. Advance register in form No. KV-152.
4. Purchase register in form No. KV-153.
5. Oil Barrel account register in form No. KV-154.
6. Pack-tin account register in form No. KV-155.
7. Cash memo register in form No. KV-156.

22.7 Annual Accounts of the Petrol Pump shall be prepared and presented to the Executive Council by the Officer-in-charge through the Comptroller by 30th April of the following year along with Krishi Vidyapeeth Account.

22.8 The Comptroller or the officer(s) authorised by him shall carry out surprise verification of stock once in a quarter.

## CHAPTER 23

## LOAN ACCOUNTS

23.1 The account of loans falls in two categories :—

( i ) Loans raised or received by the Vidyapeeth and their repayment including interest.

(ii) Loans sanctioned by the Vidyapeeth to the beneficiaries and their recovery including interest.

23.2 The loan accounts shall be maintained centrally by the Comptroller for the Vidyapeeth as a whole in form No. KV-31 and 157. The Drawing and Disbursing Officers shall however maintain the loan accounts in form No. KV-31 in respect of their offices.

23.3 Loans shall be drawn by the Comptroller in Form No. KV-49 and it shall be utilised for the purpose for which the same has been received.

23.4 The repayment of principal and payment of interest shall be watched so as to ensure prompt payment from time to time on due dates.

23.5 The loan accounts shall be closed every year under the dated signature of the Comptroller/Drawing and disbursing officers.

23.6 The extent of disbursement of loan, period of recovery, interest chargeable and other terms and conditions shall be such as may be determined by Vidyapeeth from time to time.

23.7 The sanctioning authority shall communicate to each Drawing and Disbursing Officer and the Pay and Accounts Officer concerned the recovery to be effected from the employees and it shall be the duty of the Drawing and Disbursing Officer concerned to recover the same from the pay and allowances of concerned employee. The recovery of such loan shall be made through a schedule prescribed in form No. KV-31. A copy of the schedule shall be forwarded to the Comptroller by the Pay and Accounts Officer by 5th of the following month, to which the recovery pertains.

**23.8 Broad Sheet of Loans**

In order to ensure that the loans disbursed and the recoveries effected therefrom (including interest) are properly classified and accounted for, a broad sheet of loans shall be maintained by the Comptroller in form No. KV-158. Soon after the accounts for a particular month are compiled. This broad-sheet should be taken up for completion. Separate pages shall be allotted in the broad-sheet for different categories of loans and against one horizontal line entries shall be made from the Register of Disbursement Recovery of Loans (Form No. KV-30) by posting the total figures from this register in the broad-sheet. In the next horizontal line, corresponding figures of loans disbursed and recoveries effected, as disclosed by the account, shall be recorded. The difference between these two if any should be reconciled promptly.

## CHAPTER 24

## SCHOLARSHIPS AND STIPENDS

**24.1 Scholarships / Stipends Payment Register :**

In the case of scholarships and stipends paid out of University fund, the names of the scholarship holders and stipendiaries shall be noted in the Establishment Check Register for payment of scholarship and stipends etc. in Form No. KV-159 giving a reference to orders of sanction and names of schemes showing in each case the period for which the scholarship or stipends is tenable.

**24.2 Drawal and Disbursement :** (1) At the end of each month, bills for scholarships and stipends chargeable to different schemes shall be prepared by the Disbursing Officer concerned in Form No. KV-160. The certificates prescribed thereon shall be signed by the Drawing and Disbursing Officer and bills forwarded to the Pay and Accounts Officer for issue of cheques after making entries in the Establishment Check Register for getting pre-audited in the normal-way.

(2) If a scholarship or stipend is payable in respect of any portion of the month to all scholarship holder or a stipendiary who at the time of preparation of the bill has left the institution or is absent owing to illness or any other cause and is not likely to return before the end of the month in which the bill is paid, the amount of such scholarship or stipend, the period for which it is payable, and the name shall be entered in red ink but excluded from the total of the bill. The amount so withheld may be paid subsequently on a separate bill in which reference shall be made to the bills from which amounts were withheld and necessary entries made in the Establishment Check Register and office copies of the original bills.

(3) When the amount of a scholarship/stipend bill is received by the Disbursing Officer, it shall be entered in the Cash Book and disbursed, taking acknowledgement on the office copies of the bills in Form No. KV-160.

(4) If it is not possible to disburse the amount of any scholarship/stipend drawn in cash within the month, such amount shall be refunded by short drawal in the next scholarship/stipend bill drawn.

**24.3 Procedure for the Preparation of Gold and other Medals :**

(1) Where any individual, firm or institution etc. remits the amount for investment in fixed term deposit so as to earn adequate interest to afford cost of grant of approved Medal/s therefrom to student(s), it should be invested in fixed term deposits with the authorised bank, for such period as Vice-Chancellor may decide keeping in view the desire of the donor. The Registrar should take necessary action for the preparation of Medal and its award, to the candidate concerned. The Comptroller should maintain account of receipt of interest on the investment in Form KV-10.

(2) The bank concerned where the amount stands invested, will be required to give credit of Six-monthly interest to the University Account. At the time of getting the Medal prepared by the Dean concerned or the Registrar, as the case may be, the Comptroller will withdraw the amount, and disburse to the Registrar/Dean concerned.



## CHAPTER 25

## SEED ACCOUNTS

25.1 The Seed Production Programme shall be under the overall charge of the Chief Seed Production Officer of the Vidyapeeth.

25.2 There shall be a separate budget for the Seed Production. The Chief Seed Production Officer shall communicate the budget estimates for the seed production to the Comptroller as per the targets assigned to him by the Government and Vidyapeeth. The Comptroller on receipt of such budget for seed production shall incorporate the same in the Budget of the Vidyapeeth after due scrutiny.

25.3 Separate account shall be kept for seed production by the Chief Seed Production Officer and the Comptroller.

25.4 The accounts for seed production shall be kept on pro forma basis.

25.5 Separate cultivation sheet in Form No. KV-91 shall be maintained for each plot and also for each type of seed.

25.6 Registers required to be maintained on a Farm as shown in Chapter 11 shall also be maintained separately for seed production at Seed Farms.

25.7 In addition to above, the following forms shall be maintained in each Seed Farm :—

- (a) Form No. KV-161 — Cost of Labour for Cultivation.
- (b) Form No. KV-162 — Cost of material used for Seed Production.
- (c) Form No. KV-163 — Cost of machinery and Equipment used for Seed Production.
- (d) Form No. KV-164 — Cost of other items used for Seed Production.
- (e) Form No. KV-165 — Cost of staff used for Seed Production.
- (f) Form No. KV-166 — Statement of output obtained.
- (g) Form No. KV-167 — Maintenance cost of Animals drafted.]
- (h) Form No. KV-168 — Average cost of cultivation of Seed.

Note :— The above forms shall be used separately for each plot and for each seed crop.

25.8 The Officer-in-charge shall compile the statements for each seed crop at the end of the seed production year in Form No. KV-168 to arrive at the average cost of cultivation of each seed crop.

25.9 A copy of the Form No. KV-168 for each crop shall be sent to the Chief Seeds Production Officer and the Comptroller.

25.10 Each officer-in-charge of Seed Farm shall send monthly Receipt and Expenditure Statement for the Seed Production Programme separately to the Chief Seed Production Officer and the Comptroller.

25.11 The Chief Seeds Production Officer shall compile the Annual Receipt and Expenditure Statements in respect of the Seed Production and furnish the same to the Director of Research by 30th April every year. The Director of Research shall scrutinize the statements and forward the same to the Comptroller.

25.12 The Comptroller shall prepare the following statements of Accounts in respect of the Seed Production and submit the same to the Executive Council through the Vice-Chancellor.

- (1) Annual Receipt and Expenditure Statement.
- (2) Annual Income and Expenditure Statement.
- (3) Trading, Profit and Loss Account.
- (4) Balance Sheet.

25.13 The accounts of the Seed Production shall also be incorporated in the Annual Accounts of the Vidyapeeth.

25.14 The charges for the use of machinery of the Vidyapeeth when used for seed production shall be recovered in cash as per the rates approved by the Vidyapeeth. Hire charges shall take cognizance of depreciation, interest on capital, over-head charges and supervision charges.

**25.15 Trading, Profit and Loss Accounts on Commercial Lines :**

(1) In addition to seed production programme accounts, Trading, Profit and Loss accounts of at least two selected centres shall be prepared in each financial year by the Head of Office/Implementing Officer in respect of the following schemes of the Agricultural Universities, so as to get the correct idea of profit or loss, to go into the causes of losses, suggest measures to avoid the losses or to minimise the losses or how to increase the profit.

- (1) Poultry
- (2) Dairy
- (3) Horticulture (Fruit Nursery)
- (4) Agriculture farm

(2) Such Trading, Profit and Loss accounts of each financial year shall be submitted to the Executive Council by 30th September in each year by the Comptroller.

(3) The guide-lines for preparing these accounts and the forms prescribed therefor are given in Appendix VI.

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## CHAPTER 26

## DUTIES AND FUNCTIONS OF THE COMPTROLLER

26.1 The various authorities of the Vidyapeeth shall exercise such financial powers as may be delegated to them to run the various activities. The financial powers shall be delegated to the various authorities of the Vidyapeeth with the concurrence of the Comptroller.

26.2 The Comptroller, being the financial advisor to the Krishi Vidyapeeth :—

(i) shall invariably be consulted on all matters, relating to finance, budget and accounts.

(ii) all sanction or orders, involving financial implications, having a bearing on budget grants of Vidyapeeth, shall be issued only after his concurrence.

(iii) all the staff in Finance Department of Vidyapeeth, all Pay and Accounts Officers, all staff in Accounts Branches of all offices of the Vidyapeeth and the staff dealing with finance, accounts and budget at various levels shall be under his overall control to enable him to discharge his duties efficiently.

26.3 As per provisions of "the Act" Comptroller shall disallow any expenditure which may contravene any provisions of the 'Act' or any Statute made thereunder or provisions of this Account Code and other orders issued by the Government. He shall maintain a Register in Form No. KV-169 for the record of expenditure disallowed by him and report to Government once in a quarter through MCAER.

The register shall contain full particulars of the case and the grounds on which the expenditure is disallowed. A copy of the report shall be placed before the Executive Council as per provision of the Act. The register shall be kept in the personal custody of the Comptroller.

26.4 The Comptroller shall have the authority to call for or to inspect any record connected with finance, budget or account and any other record related to them. He shall also have the authority to carry-out surprise inspection of accounts record and stores of any office under the Vidyapeeth at his discretion. A copy of the report of such surprise verification shall be submitted to the Vice-Chancellor.

26.5 He shall have the authority to operate the University Fund.

26.6 (1) He shall have the authority to pass bills and sign cheques to any extent. He shall also have an authority to designate any Assistant Comptroller as Pay and Accounts Officer. The Assistant Comptroller, designated as Pay and Accounts Officer shall have the authority to pass bills and sign cheques as provided in Rule 3.16.

(2) The scrutiny and check of the various kinds of bills shall be made in accordance with the rules set out in Appendix V to this code.

26.7 The Comptroller shall issue such instructions as may be necessary for the smooth functioning of the Pre audit system, Internal audit, budget, finance, accounts and other related matters from time to time. Such instructions shall be followed by the concerned officers.

#### 26.8 Internal Audit :

(1) It shall be the duty of the Comptroller to function as an Internal Auditor of the Vidyapeeth. The primary objects of the internal Audit are :—

(i) to see that the initial accounts records from which the accounts rendered by the various drawing and disbursing officers are compiled and/or on which they are based are properly maintained in the prescribed forms and that the financial rules and orders are being carried-out faithfully; and

(ii) to test the degree of care exercised by the drawing and disbursing officers/Heads of Departments/Controlling Officers who have been authorised to incur expenditure or receive revenue.

(iii) to ensure that the initial account records are being maintained in the prescribed manner and these are otherwise free from any deficiencies, and

(iv) bring out financial irregularities, if

(v) For the above purposes the Comptroller shall carry out annually internal audit of Accounts and stores of all the institutions/offices under Vidyapeeth and also carry out surprise checks of stores and stocks and cash. Copies of the Internal Audit report shall be sent to the concerned Head of Office/Controlling Officer and Vice-Chancellor for information. It shall be the duty and responsibility of the concerned Head of Office to comply with the Internal Audit report within a month.

(2) The Comptroller shall bring to the notice of the Vice-Chancellor all instances in which the Drawing and Disbursing Officers exceed the financial limitation in their powers placed by the competent authority.

(3) The Vice-Chancellor may in special cases require the Comptroller :—

(i) to undertake such other scrutiny of the accounts or stores of the office under the Vidyapeeth; and

(ii) inspect periodically accounts and stores of any office under the Vidyapeeth and to check percentage of the initial account.

(N. B.—See paras 18 and 19 of Appendix-V).

26.9. In addition to above it shall be the duty of Comptroller to function as :—

(a) Pay and receiving officer.—He shall receive all moneys due to or receivable on behalf of the University and bring them forthwith to Accounts and pay or otherwise settle all claims preferred against the University.

(b) Accounting Officer.—He shall complete the accounts of the University in accordance with the Rules prescribed in that behalf.

26.10. The Comptroller may seek with the approval of the Vice Chancellor through Maharashtra Council of Agricultural Education and Research the advice of the Government in all matters connected with the Accounts and Finance of the Vidyapeeth or the application of the financial rules and orders concerned on which there may be any doubt.

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## CHAPTER 27

## MISCELLANEOUS PROVISIONS

## 27.1. Trunk Telephone Register :

Every officer to whom telephone facility has been provided shall maintain a register in form No. KV. 170. He shall be personally responsible for every entry therein and for the recovery of the charges on account of private calls.

## 27.2. Accounts of Medical Unit :

(1) The Medical Officer of the Vidyapeeth shall be incharge of the Health Unit and shall be responsible for the collection of fees if any, in accordance with the schedule of fees prescribed by the Vidyapeeth. The Medical Officer shall maintain the following books of accounts for keeping the accounts of Medical Unit :—

- (a) Stock register of medicines in form No. KV-171.
- (b) Register of daily issues of medicines to patients in form No. KV-172.
- (c) Register of collection of fees in form No. KV-173.
- (d) Register of expiry date of medicines in form No. KV-174.

(e) Stock register of Surgical and other instruments in form No. KV-74 of register of Dead Stock articles.

(2) On receipt of medicines/instruments from the suppliers the same shall be examined by the Medical Officer who shall cause them to be entered in the stock register of medicines/instruments immediately. The issues of medicines to the patients shall be recorded with reference to the case papers in the register of daily issues of medicines to patients. The register shall be closed and balanced every month. This balance shall be physically verified by the Medical Officer every month. A certificate to the effect that the balance has been physically verified and found correct shall be recorded by Medical Officer on the register under his dated signature.

(3) It shall be the responsibility of the Medical Officer to maintain the expiry date of medicines in the register in Form No. KV-174 to watch the expiry date of medicines which are due to expire within a period of next three months are returned to the supplier/manufacturer for replacement of the same. In case such replacement is not possible the Medical Officer shall ensure that such out dated medicines are destroyed under the orders of the competent authority.

## 27.3 Accounts of Priced Publications :

Accounts of priced publications shall be maintained in form No. KV-175. The Officer-in-charge of the priced publication shall check the stock physically every month and record a certificate to that effect. Separate pages shall be allotted for separate categories of priced publications.

## 27.4 Account of Postage Stamps :

The account of postage stamps used by the university shall be maintained in form No. KV-176 and No. KV-177. The Head of the office or Officer-in-charge shall ensure the proper use of postage stamps and apply a periodical physical check to ensure correctness of account.

## 27.5 Refund of Revenue :

(1) Money received by Vidyapeeth for services rendered or supplies made including, fees, fines, penalties and other dues shall be classified as "Revenue Receipt".

(2) When occasion arises for refund of such revenue receipt, the refunds shall be sanctioned by the competent authority on satisfying the following conditions :

- (a) That the claim was actually received and credited into University fund,
- (b) That the claim for refund is made by the proper claimant,

(c) And that the claim is supported by the original money receipt issued by the Vidyapeeth.

(3) The Drawing Officer shall draw the amount by preferring a bill of Refund of Revenue in Form No. KV-178 duly supported by a sanction order and original money receipt. Such payments shall be noted against the original credit entry in Red Ink by the Drawing Officer as well as by the Pay and Accounts Officer to avoid double payment.

(4) The refund of Revenue shall be treated as "Reduction of Revenue Receipt" under the same Head of Account.

**27.6 Grant-in-aid to private Institutions :**

On the basis of terms and conditions prescribed by Government in this regard and provisions made therefor in the University budget, the Comptroller with the approval of the Vice-Chancellor shall release Grant-in-aid to such institutions quarterly by issue of necessary sanction order and passing the Grant-in-aid bill in form K. V. 49. The Comptroller shall also see that the terms and conditions of the grant are fulfilled and adjust the disallowed/excess grant from the grant released thereafter. After the close of the year, the Comptroller shall obtain the utilisation certificate from the grantee institution in the prescribed form duly certified by the Statutory Auditor of the grantee institution. Assessment of G. I. A. also shall be made by the Comptroller in each year with the help of Internal Audit Wing of the University.

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**PART II**

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## APPENDIX-I

(Rule 3.6)

**DUTIES AND RESPONSIBILITIES OF DRAWING AND DISBURSING OFFICER AND PAY AND ACCOUNTS OFFICER****Pay and Accounts System :**

The objects of the Pay and Accounts System are as under :—

- (1) To centralise payment by drawal of cheques on the lines of the Treasury system.
- (2) To have a watch on financial transaction of the University and to make every payment after due audit checks by the Comptroller or the Assistant Comptroller designated by him.
- (3) To ensure budgetary control and financial discipline.
- (4) To maintain the uniformity in admitting and passing the claims against the University.
- (5) To compile the monthly receipts and payments accounts to facilitate timely submission of final Annual Accounts to Government.

**Organisational Set up :**

In order to implement the Pay and Accounts system throughout the jurisdiction of the university area, it may be divided in suitable Regions. The Central Region will be headed by the Comptroller of the University and each region of the University will be headed by the Assistant Comptroller designated by the Comptroller.

The Assistant Comptroller designated for the respective Region will act as Pay and Accounts Officer for the Region. The Assistant Comptroller at the Central Campus of the University designated by the Comptroller will act as Pay and Accounts Officer for Central Region.

Each head of the office in the University will function as Drawing Officer. Drawing Officer shall present bills to his Regional Pay and Accounts Officer who shall pass the claims after scrutiny and issue cheques to the Drawing Officer for disbursement. All the claims shall be presented by the Drawing Officer to the respective Pay and Accounts Officer in the prescribed manner.

**Duties of Drawing and Disbursing Officer :**

- (1) Each Drawing Officer shall maintain basic accounts in the prescribed Registers. He shall present the claims with reference to the budget grants sanctioned to him after making necessary entries in the registers as per the prescribed procedure.
- (2) He shall maintain a Cash Book for disbursement of cheques received from the Pay and Accounts Officer and receipts collected by him and remitted to the Comptroller.
- (3) He shall credit all the receipts collected by him on behalf of the University to the University Fund in the prescribed manner.
- (4) He shall also prepare monthly expenditure statement in the prescribed form which should be got verified from respective Pay and Accounts Officer and forward the same to the Comptroller for compilation of accounts.
- (5) He shall recoupe the Permanent Advance from time to time by presenting the account in the manner prescribed in this behalf.
- (6) He shall be responsible for the reconciliation of expenditure in respect of grants at his disposal. For this purpose, he shall carry out reconciliation once in every quarter. He shall also be responsible for reconciliation of receipts remitted by him to the Comptroller.

**Duties of Pay and Accounts Officer :**

- (1) He shall be responsible for proper supervision and control of his staff working under him.
- (2) He shall be responsible for passing and issuing cheques of all the claims presented to him by Drawing Officer working under his jurisdiction in the prescribed manner.
- (3) He shall maintain proper accounts of all receipts and payments in the prescribed manner.
- (4) He shall be responsible for remitting the amounts collected from various sources of the University Fund to the Comptroller periodically in the prescribed manner.
- (5) He shall submit monthly accounts of his Region to the Comptroller every month before 10th of the following month.
- (6) He shall be authorised to operate Bank account of the University Fund as per instructions issued from time to time.
- (7) He shall be responsible to render necessary accounts and statistical data and other information as and when required by the Comptroller.

- (8) He shall be responsible to carry out such duties and functions as may be assigned to him by the Comptroller from time to time.
  - (9) He shall be responsible to watch budget grants before passing claims and issuing cheque thereof and maintain financial discipline.
  - (10) He shall maintain Uniformity in admitting and passing of all claims against University and issuing cheques thereof.
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## APPENDIX-II

( Rule, 6.32 )

**RULES FOR TAKING MEASUREMENTS AND KEEPING MEASUREMENT BOOKS**

(1) For making payments to contractors suppliers, Departmental labour etc., it is necessary to find out and verify :—

(a) the quantity of work (including supplies made) done and;

(b) the quality of work done i. e. whether the work has been done according to the specifications laid down.

For this purpose, measurements are required to be recorded in an authorised measurement book.

(2) The recording of measurements should not be done in perfunctory manner by the person taking them. He must satisfy himself by personal verification on the spot that each dimensions that he is writing down in the measurement book does actually measure that much. Measurements are not to be recorded on the basis of information given by others or copied from estimates, or other documents such as contractors'/suppliers' bills etc.

(3) For the purposes of these rules :—

the term "final measurements" includes :—

(i) Measurements for final bills.

(ii) Final measurements of a sub-head of a work or any defined portion of work paid under running bill.

(iii) In the case of road works, whether original or repairs, measurements of materials paid on running bills such as metal, murum etc. which are to be spread or covered up and thus not available for detail check on completion of the work.

(iv) in case of buildings, masonry works on canals, roads, bridges etc. measurements of excavation for foundation and concrete in the foundation etc. which will be covered up and will not be subsequently available for detailed measurements.

(4) Payments to contractors, suppliers, departmental labour, etc. are made on the basis of the measurements details of which are recorded in an authorised book called the "measurement book". In other words these recorded details are termed as "measurements".

**Exception :** Detailed measurements need not be recorded :—

(i) In the case of periodical repairs when the quantities are recorded in standard measurement books which must be maintained up-to-date,

(ii) in cases in which advance payments on account of work actually executed are made on the certificate of a responsible officer (not below the rank of Deputy Engineer or Assistant Engineer) to the effect that not less than the quantity of work paid for has actually been done.

(iii) in respect of the works done on lump sum contract except additions and alterations.

(iv) in the case of the purchases or work done chargeable to the contingent grant, or

(v) in the case of cartage of materials which is paid on the basis of sanctioned schedule of rates without entering into contract in Form-E.

(5) The measurement book in standard forms P. W. D. 9 and 10 is thus the basis of all account of quantities whether of work done by daily labour or piece-work or by contractor of materials received which have to be counted or measured and should be so kept that the transactions may be readily traceable in the accounts of the department. The description of work must be lucid so as to admit of easy identification and check. Each measurement book should be provided with an index which should be kept up-to-date.

Measurement books should be considered as very important account records and maintained very carefully, neatly and accurately as they may have to be produced as evidence in a court of law.

(6) The books and their pages should be machine numbered and a register should be maintained in the works Branch in standard form P. W. D. 572 showing their receipt, issue and eventual returns to the works Branch. A similar register should be maintained in the sub-divisional office (Assistant Engineer's or Deputy Engineer's office) showing the names of the Assistant Engineer or Deputy Engineer and Junior Engineers to whom the measurement books have been issued. Books no longer in use should be withdrawn promptly even though not completely written up.

(7) When an officer or a subordinate in executive charge of work or stores is transferred he should make over to his successor all the measurement books issued to him and the fact of having made over and received recorded in the list of measurement books (which should form part of the transfer documents) by the relieved and relieving officers respectively under their dated signatures.

(8) Each set of measurement should commence with entries stating :—

(1) In the case of Bills for work done :—

- (a) Full name of work as given in the estimate,
- (b) Situation of work,
- (c) name of contractor,
- (d) number and date of his agreement,
- (e) date of written order to commence work,
- (f) due date of completion of work,
- (g) date of actual completion (when completed),
- (h) date of measurements and
- (i) reference to previous measurements.

(2) In the case of bills for supply of materials :—

- (a) name of supplier,
- (b) number and date of his agreement or order.
- (c) purpose of supply in one of the following terms applicable to the case :—
  - (i) "Stock" (for all supplies for stock purposes).
  - (ii) "Purchases" for direct issue to work (here enter full name of work as given in the estimate,
  - (iii) "Purchases" for issue to contractor (here enter full name of work as given in the estimate and the name of contractor),
- (d) date of written order to commence supplies,
- (e) date of actual completion of supplies; and
- (f) Date of measurements,  
and should end with the dated signature of the person making measurements

*Note* :—The entries (e) to (g) under (1) and (d) and (e) under (2) are not required in the case of work done and supplies made under a piece-work agreement.

(9) Measurements should be recorded in English as far as possible. When they are recorded in a regional language they should be translated into English over the signature of the Assistant Engineer or Deputy Engineer.

(10) All measurements of work or materials should be recorded in the authorised measurement books at once and on the spot and certificate to this effect be recorded thereon under the dated signature of the Officer recording them. Officers empowered and required to take measurements should provide themselves with fountain-pens. The measurements should never be recorded in the measurement books in pencil. The entries in the "contents or area" column should also be made in ink by the officer recording the measurements who should certify under dated signature at the foot that the calculations have been made and entered by them. No erasures of any kind should be permitted. Mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct figures or words between the lines under the dated initials of the person recording the measurements or the Assistant Engineer or Deputy Engineer or University Engineer as the case may be. Except the corrections referred to above no entries should be made between the lines. When any entry in a measurement book is cancelled, the reason for doing so should be recorded in the book over the dated signature of the officer cancelling the measurements whose designation should be clearly given.

No page should be removed from a measurement book and all blank pages should be cancelled if no longer required under dated signature before the book is recorded.

**Exception :** The necessity of recording the certificate "measured and recorded by me on spot" is waived in the case of measurements of survey works which are entered in office on the basis of field books as there is no tangible work to be seen on the site and the survey work itself is detailed measurement which is recorded from day to day in the field book.

(11) Measurement should be recorded only by Executive Assistant or Deputy Engineer or Junior Engineers or other persons specially authorised to do so vide schedule of powers appended. For all works, the Assistant Engineer or Deputy Engineer should himself record the measurements of important items such as foundations of structures which owing to their situation cannot subsequently be checked. In the case of other items of works which are likely to be covered up and not available for detailed measurements at the time of finalisation, the final measurements should be recorded by the person competent to do so before the works are covered up. The University Engineer should see that further measurements are not accepted for payment unless final measurements of such items are recorded.

(12) The officers recording measurements should write in words the total quantities on which the payments are based so that there may be no possibility of tampering with figures. This need not, however, be done in cases of items costing less than Rs. 5,000. A suitable abstract should then be prepared which should show, in the case of measurements or work done, the total quantities of each distinct item of work relating to each sanctioned sub-head, rate (which should be written by the Sub-Divisional Officer himself, unit and amount. It is desirable to obtain the signature of the contractor, piece-worker or supplier, etc. in token of his acceptance of the recorded measurement. In the case of final measurements, the contractor should be notified in writing to remain present on the date fixed for recording of such measurements and his signature obtained that time. The dated signature of the clerk who checked the calculations of quantities and abstract should also be affixed (with his designation).

(13) On completion of the abstract the book should be submitted to the Assistant Engineer or Deputy Engineer who after carrying out his test check would return the book to his office for preparing the bill. The Assistant Engineer's or Deputy Engineer's clerk should then prepare the bill and place the measurement book and the bill before the Assistant Engineer or Deputy Engineer who after comparing the two, will sign the bill and the measurement book at the end of the abstract. From the measurement book all quantities should be clearly traceable into the bills on which payments are made. When a bill is prepared for work or supplies measured, every page containing the measurement must invariably be scored out by a single diagonal red ink line on each page. The Assistant Engineer or Deputy Engineer preparing a bill must satisfy himself that work has actually been done in accordance with the claim preferred. He should personally inspect all works of any magnitude before authorising payments in connection therewith.

(14) Measurement books should invariably accompany the bills and in no case should measurement sheets or extracts from measurement books be accepted as a substitute for the book itself. The bills should be scrutinised and checked in the University Engineer's office by a clerk under the supervision of the superintendent. Any corrections in calculations, rates etc. made in the sub-divisional (i. e. Assistant or Deputy Engineer's) or University Engineer's office should be made in red ink and attested by the Assistant Engineer/Executive Engineer (University Engineer under dated initials and brought to the notice of the person taking the original measurements. In the case of final bills, payment should be deferred until the corrections have been accepted by them and attested.

(15) No sooner a bill is passed whether in the sub-division office or University Engineers' office the entries in the measurement book should be scored out by second diagonal red ink line and an encasement should be made in red ink immediately below the relevant set of measurements or abstract of measurements giving both gross and net amounts for which the bill is passed and the voucher number and date under which it is paid. The encasement should invariably bear the dated initials of both, the University Engineer and the superintendent when the bill is paid in the University Engineer's or of the sub-divisional officer and the Sub-divisional clerk when the bill is paid in the sub-divisional office.

(16) When an officer checks the measurements of a work recorded by another person, he should initial against each item checked to indicate the check made by him. He should also record the certificate "items initialled on pages (to be specified) have been checked and found correct at the end of each set" of measurement books. Whenever it is not possible to record measurements directly without the help of field book, check measurements recorded in the field books in ink on site of work should be taken as sufficient as these form the original and initial records. Reference to such checks should, however, be noted in the measurement books.

(17) A record of all the checks of measurements exercised from time to time will be maintained on the flyleaf to be posted inside the cover of each measurement book in the following form :

## Record of test check of Measurements

Date of Check	Pages recording measurements subject to test check	Value of measurements checked	Result of the check exercised	Dated initials and designation of the checking Officer
1	2	3	4	5

(18) On large works the measurements of the different units should be recorded in separate measurement books. For works located at a distance from the head quarters, two measurement books should be used for recording intermediate measurements so that measurements may be made in one book whilst the other is in the University Engineer's Office. For large works two or more sets of measurement books may be used, if considered necessary.

(19) When no longer required in the sub-division office, completed measurement books should be promptly returned to the University Engineers office for record. On receipt they should be reviewed in the office under the supervision of the superintendent who after satisfying that all requirement of rules have been complied with should record a certificate to that effect at the end of each measurement book over his signature and date it. The University Engineers should then satisfy himself generally that the said rules have been complied with and order the book to be recorded under his dated signature. These measurement books should be preserved with the same care as is bestowed on each books and other important account papers

**Schedule of Powers :** (Referred to in Rule 11 above).

(i) **Measurements of final bills for works done under Contract :** In cases of work done by contract all measurements on which the final bills for works or sub-heads of works or for any defined portion of a work are based must be taken by the Assistant Engineer or Deputy Engineer in charge of the work. In all cases when the cost of a work done under contract exceeds Rs. 25,000/ the University Engineer must check at least 5 per cent (or such high to percentage as may, in special cases, be ordered by the Vice Chancellor) of the final measurements.

*Note 1 :* When a major work is divided for execution into separate contracts the individual value of which does not exceed Rs. 25,000 check measurements by University Engineer are necessary irrespective of the value of such portion under the provisions of the above rules.

*Note 2 :* Final measurements of works costing more than Rs. 25,000 which are carried out by contract should be checked by the University Engineer to the extent specified before final payments are made, even though a substantial part of the work might have been check measured by him at earlier stages of the work.

**Exceptions :** (1) In the case of road works, the intermediate measurements of materials (which are liable to be covered up and might not be available for detailed check at the time of final measurements) taken by a selected member of the Junior Engineer may be regarded as final, provided.

( i ) They are checked to the extent of 5 per cent by the sub-divisional officer (Assistant Engineer or Deputy Engineer.)

( ii ) The cost of such work at contractors rates is within Rs. 5,000 for each set of measurements and

(iii) Proper materials at site accounts are kept.

(2) In so far as the item of carting of materials is concerned, the measurements recorded by an approved member of the Junior Engineer may be accepted as final, provided that they are checked to the extent of 5 per cent from the materials conveyed and remaining unused in balance by the Sub-Divisional Officer (Assistant Engineer or Deputy Engineer) during the course of his inspection and supervision of works.

(3) In case where the total final bill does not exceed Rs. 2000 measurements may, without further check, be taken by an approved member of the Junior Engineer.

When the total final bill exceeds Rs. 2,000 the Sub-Divisional Officer (Assistant Engineer or Deputy Engineer) who records the final measurements, may accept the measurements of work costing Rs. 2,000 and less, if recorded by such a member of junior Engineer after satisfying himself of their accuracy by such surprise or test check as he may consider necessary.

(4) In the case of silt clearance of canals and other earth work selected members of Junior Engineer may take final measurement subject to a 5 per cent check by the Sub-Divisional Officer (Assistant Engineer or Deputy Engineer) and further 5 per cent check by the University Engineer when necessary i. e. when the value of measurements exceeds Rs. 25,000.

(ii) **Intermediate or periodical measurements of works done under contract and all measurements of work supplied against orders of under contract:**—These measurements shall be taken by the Sub-Divisional Officer (Assistant Engineer or Deputy Engineer). Member of Junior Engineers may also record such measurements when the amount to be paid for on a bill does not exceed Rs. 25,000 in case of selected member and Rs. 10,000 in the case of an approved member subject to 10 per cent check by the Sub-Divisional Officer (Assistant Engineer or Deputy Engineer) when the amount of the bill exceeds Rs. 2,000.

In cases of works done under contract for which current bills are paid, the university Engineer shall determine the extent or percentage of check measurements to be done by him, which will in no case, be less than 5 per cent. The University Engineer can however, dispense with the check measurements relating to current bills in cases where he considers this course harmless upto a limit of Rs. 25,000 which applies to the total value of work done as shown in the current bill, since last certificate (i. e. the certificate of last check measurements). The following illustration will show when the check is required to be exercised by University Engineer.

Sr. No. of bill	Net amount of the bill in rupees	Whether checking necessary	Remarks
1	2	3	4
1	24000	No	Check not obligatory.
2	1100	Yes	Exceeds Rs. 25,000.00 and no check was exercised previously.
3	25800	Yes	Exceeds Rs. 25,000.00 since last certificate in bill No. 2.
4	36800	No	Check not obligatory.
5	11400	No	Check not obligatory.
6	2600	Yes	Exceeds Rs. 25,000.00 since last certificate in bill No. 3.

**Note** :—In the case of major work done under the piece work system, the final measurement should be check measured by the University Engineer to the extent of at least 5 per cent as in the case of work under current system.

(iii) **Works carried out by daily labour.**—In the case of works carried out by daily labour the measurements will be recorded by an approved member of Junior Engineer when the cost of work does not exceed Rs. 5,000 and by a selected member when it exceeds Rs. 5,000 subject to 10 per cent check by the Sub-Division Officer (Assistant Engineer or Deputy Engineer) in both the case. The University Engineer should satisfy himself from time to time and certify once a year at least with check measurements when possible (e. g. in the case of masonry works or excavation) or without check measurements when such are not possible (e. g. in the case of dewatering foundation) that the work done is commensurate with the quantities executed and expenditure incurred. For this purpose a register in the form appended should be maintained.

**Register of check exercised by the Executive Engineer on works carried out by daily labour**

Sr. No.	Name of work	Whether the work done is commensurate with quantity executed and expenditure incurred	Basis for the certificate in Col. 3 i. e. check measurement or otherwise	Reference to MB and pages in case of case measurements	Remarks
1	2	3	4	5	6

(a) The store keeper is authorised to record measurements of supplies or materials costing upto Rs. 200 subject to 10 per cent check by a Junior Engineer when the cost exceeds Rs. 50.

(b) A register in the sub-joined form should be maintained in the University Engineer's office to show the checking done by the University Engineer as per items (a) and (ii) above.

**Form of register showing works costings more than Rs. 25,000 checked by the University Engineer.**

Date of measurements	Reference to page of measurement Book	Name of work	Extent of check applied	Reference to any other documents if any wherein measurements have been recorded	Initials of the Supdt.	Initials of the Uni. Engg. with Date	Remarks
1	2	3	4	5	6	7	8

**APPENDIX-III**  
(Rule 6.38 to 6.45)

**Rules for the Guidance of Officers Preparing, Receiving and Opening the Tender Documents**

1. Before tender documents are prepared, the estimates should be carefully examined by the University Engineer to see if any items are likely to be changed and to have them changed then only.
2. The description of the items should be clear, concise and complete. No ambiguity regarding size, quality, proportion of mixture, etc. should be left. It should not be capable of two different interpretations.
3. Units as are being commonly used in the market should be carefully shown in words and not in figures in all cases and examined by the officer himself. The words "do" or other signs should be avoided.
4. Only such additional items as are necessarily required to be carried out should be included in Schedule B of the tender after obtaining approval of the authority sanctioning the estimate. Additional items likely to crop up should not be included.
5. Alternative places of delivery should not ordinarily be specified in schedule A. In cases where it is absolutely necessary to do so, the quantity to be delivered at each place with rate should be shown separately.
6. The standard specifications should be invariably followed. If any additional specifications become necessary these should be properly drawn after taking into account the location and importance of the particular job and the types of construction and the standard and quality of materials and workmanship that is required. Cross references should be avoided as far as possible. The impossible conditions should not be imposed on the contractor.
7. Schedules A and B and specifications should be typed on good paper as ink usually spreads on cyclostyled papers. They should be carefully compared before issue. The abbreviations adopted in respect of units should be such as would not lead to any ambiguity e. g. "100-Cft. be expressed as "One hundred cubic feet", "per sft" as "Per square foot" and Frt" as "Running foot" etc.
8. All blank portions should be [so cancelled as not to] be used again.
9. The tender documents before issue to a contractor should be carefully compared and mistakes and corrections, if any, should be initialled by a gazetted officer. A copy of the detailed tender notice should be attached at the beginning of the tender to form part of it.
10. The pages of the tender documents to be issued should be serially numbered and initialled by a gazetted officer. An index sheet showing the number of pages allotted to each part, viz. notice printed form schedules A and B specifications drawing etc. with provision for contractor's signature thereon should be prepared and attached to the tender at the face of it.
11. The tender documents should be neatly tied or bound depending upon its bulk before issue.
12. The endorsement regarding issue of tender with name of the contractor should be made on the index sheet under the dated signature either of the Executive Engineer or Superintendent.
13. Normally, only one copy of the tender documents shall be issued to each contractor on payment of the prescribed charges. However in respect of works costing more than Rs. 20 lakhs (as put to tender), if the contractor asks for additional copies he may be supplied with such copies up to a limit of two in the case of foreign firms and one in respect of others. The additional copies shall be duly marked "duplicate" and "triplicate" as the case may be on the front page and schedule B thereof and shall be charged for at the same rate as applicable to the first copy. In such cases the contractor shall invariably be informed in writing that he is eligible to submit one bid only.
14. The tender should be received by the University Engineer, who should keep on record clear acknowledgement in the subjoined form duly signed by him.

**Acknowledgement of receipt of tender**

Counterfoil for Office	Counterfoil for Contractor
Received from.....one	Received from.....one
sealed cover said to contain tender for the work	sealed cover said to contain tender for the work
of .....	of .....
at (time).....hours on	at (time).....hours on
(date).....	(date) .....
Name and designation of the receiver.....	Name and designation of the receiver.....
.....	.....



15. The officer opening the tenders shall initial the entry in the column provided in the register of tender forms issued against the names of contractors.

16. The officer shall prepare a list of contractors or their representatives who remain present at the time of opening the tenders and obtain their signatures thereon in token of their attendance.

17. Apart from the tenders opening officer and the intending contractors one more officer or a senior most member of the office should be present and all the documents, corrections etc., which are required to be initialled by the tender opening officer should also be got initialled by him at that time.

18. The tenders should then be opened in alphabetical order. First page of every tender should be marked under the dated initials of the officer opening the tenders, by a fraction, the denominator of which will show the order in which tenders are opened and numerator will show the total number of tenders received.

The letter, statement of special conditions, etc., if any submitted by the contractor with the tender and the list of documents accompanying the tender should be checked up and initialled by the officer opening the tenders. If there is no such list attached to the tender, the officer should attach a list signed by himself.

19. The officer opening the tenders should satisfy himself that all the requirements, laid down under general rules and directions for the guidance of tenders are attended to by the contractors while filling in the tender form.

20. All the corrections and overwritings shall be attested as many times as they are made on each page in the tender with dated initials of the officer opening the tenders and a note made at the foot of each page showing the number of corrections or overwritings, the fact shall likewise be certified by him on the concerned page. These corrections should invariably be got attested by the tender before acceptance of the tender.

21. If rates are not written in words, the officer opening tenders should, after announcing them to the contractors present write them himself in words then and there only, and furnish necessary certificate under this signature in schedule B, in the case of item rate tender and page 2 in the case of percentage rate tender to the effect that the particular entries were made by him. Whenever there is any omission in putting the rate in the tender, the fact should clearly be brought out in written remarks at the relevant place in the tender by that officer. He shall also insert dashes in the blank space left over if any after the rate in words is expressed.

22. In case of difference between the rates written in figures and words, the rate adopted by the contractor for working out the total amount of the item should be taken as correct. In other cases the correct rate would be that which is lower.

23. The officer opening the tenders should enter his remarks regarding legibility, scoring out etc. of a particular item in the margin or at the foot of the sheet concerned. If the rate entered by the contractor is doubtful or illegible, the officer opening the tender has the right to treat the tender as invalid without giving an opportunity for the tender to wriggle out of the acceptance after tenders are opened.

24. The officer shall read out the rates to the contractors or their representatives who may be present. A statement to the effect that the tenders were opened in their presence and that the rates as well as any conditions put forth by the tenders were read out to them should be recorded on the list mentioned above in rule 16.

25. The amount shown in schedule B of item rate tender should be checked carefully by the person entrusted with the work of preparing the comparative statement. He should put his dated signature in token of his having done so. The corrections made by him, if any, should be got checked by some other person who should also be made to certify of having done so under his dated signature. Thereafter the work of preparation of the comparative statement should be taken in hand and completed within a period of 3 days including the day of opening of tenders. The comparative statement should then be exhibited publicly to the tenderers or their authorised representatives after the Deputy University Engineer/Superintendent conducts a test check personally. Sufficient number of copies of the comparative statement should be prepared and the officer while forwarding the tenders to the higher authority should retain with him a certified copy of the comparative statement. A spare copy of the comparative statement should also be forwarded for record in the office of the officer accepting the tender.

26. In the comparative statement of percentage rate tenders the percentage quoted by the contractors should be written by the officer opening the tenders himself.

27. The person referred in rule 14 will be responsible for the safe custody of tenders till the comparative statement is prepared.

28. The tenders, if beyond the powers of acceptance of the officer inviting them, should be forwarded to the higher officer with necessary recommendations under confidential envelope for further disposal. All the documents referred to in rule 18 above should also be submitted along with the tenders duly commented upon from financial and other aspects.

29. The rates quoted by the contractor should be scrutinised thoroughly and a definite opinion as to the workability of the rates quoted should be expressed while accepting tenders or forwarding them to the higher authorities.

30. The officer accepting the tender should satisfy himself that all the above requirements are attended to. He should also see that there is no departure from rules governing acceptance of tender.

31. The tender will thereafter be signed by the officer authorised to do so with date on page 2 in token of acceptance.

32. The dates of payment of security deposit and order to start work should be indicated on page 2.

33. A certified copy should be forwarded to the respective officers within a month from the date of acceptance of tender.

34. The approved original tender documents or master copy should remain in the personal charge of the Deputy University Engineer/Superintendent who will be responsible for its safe custody. It should be inaccessible for day to day use, so that no other official would have an opportunity of tempering with the entries, or making unauthorised and unattested corrections/entries etc. They should be referred to in the presence of the Deputy University Engineer/Superintendent only when absolutely necessary and when expressly so authorised by the University Engineer. One set of the certified true copies duly attested both by the University Engineer and the Superintendent should also be available with the Deputy University Engineer/Superintendent for day to day reference.

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## APPENDIX-IV

(Rule 11.18)

## INSTRUCTIONS TO BE FOLLOWED IN HOLDING AUCTION SALES

## (A) Before holding the auction :

If the auction is of fruits or such other seasonal produce, the date of auction should be so elected that the bidders are in a position to judge the yield they may expect to get.

The hour of holding the auction should be such as to permit, as far as possible, villagers coming from other villages to attend conveniently, i. e. train or bus timings should be taken into consideration to the extent it is practicable. Having fixed a suitable date and hour, it is necessary to give auction notice sufficiently in advance. It should be ensured that fullest publicity is given to the auction notice. It is necessary to send such notices to :

1. Each village in the neighbourhood of the place where the item to be auctioned is situated.
2. Those villages from where the bidders come in the previous years.
3. Any important place, such as the taluka or district place, sub-divisional or sectional headquarters, etc. for putting up on notice boards.

The notices should be sent to the village officers concerned with instructions to announce the notice by the beat of drum and also to display the notice in the village chavdi. When possible, acknowledgement of the village officers should be obtained.

## (B) During the Course of auction :

The conditions of the auction should be read out and the signatures or thumb impression of the intending bidders taken thereon. No one should be allowed to bid without his having read (or heard) and signed (or having given his thumb impression) the conditions. The conditions should be written in plain and unambiguous language and the bidder should be asked to get their doubts, if any, clarified before the bidding begins, the officer holding auction should render (in the case of an auction being held in a village) that he has to deal with villagers and hence the mode of conducting the auction has to suit their habits and their ways of thinking. The villagers take a fairly long time to raise their bids; they may consult each other, etc. Hence ample time should be allowed to them to raise bids and no attempt should be made to rush through the auction, as is done in the case of auctions held in towns. Otherwise low bids will result.

## (C) After the auction is held :

The officer authorised to sanction the auction may reject the highest bid if he considers it low, and if he expects higher bids, he may hold another one. However, if the bid is reasonable, and if the auction has been held after sufficient publicity and is otherwise valid, he will not be ordinarily justified in not sanctioning it, simply because another person applies in writing or verbally that he is prepared to offer a higher bid, probably on the plea that he could not attend the auction. Sanctity of auction has to be preserved.

Such offers are occasionally made by competitors of the highest bidder to harass him or to put him to loss by delaying the sanction. Sometimes, they are pseudonymous or bogus. In any case, great circumspection must be exercised before auction upon them and setting aside a duly held auction which has realised a reasonable amount.

Before acting on such offers, therefore, the officer concerned should satisfy himself that the offer is *bona fide*, that the applicant sufficient reasons for not attending the auction (the reasons being not personal, but connected with the procedure of publicity to the auction, etc., that the offer is backed, where necessary, by a deposit (which offer is to be considered as the starting bid for the fresh auction) and finally, that another auction would be unobjectionable from seasonal and other view-points (e.g. mango, tamarind and other fruits have to be auctioned in time.)

Lastly, there should be no undue lapse of time between the date of holding the auction and the date of its sanction by the competent authority.

## APPENDIX—V

[ See Rule 26.6 ( 2 ) ]

## GENERAL FINANCIAL PRINCIPLES

## Section A

1. The following should be the general principles governing all expenditure incurred from the University Fund :—

(1) That there should be provision of funds authorised by competent authority fixing the limits within which expenditure can be incurred ;

(2) That the expenditure incurred should conform to the relevant provisions of the Constitution, the Act and the rules made thereunder and should also be in accordance with the financial rules and regulations framed by competent authority ; and

(3) That there should exist sanction, either special or general, accorded by competent authority, authorising the particular item of expenditure.

2. In checking the expenditure against the provision of funds, it has to be seen primarily that the money expended has been applied to the purpose or purposes for which the grants sanctioned in the budget estimates were intended to provide and that the amount of expenditure against each such grant does not exceed the amount included in the budget estimated. The distribution of the grant in the budget estimates between the various sub-heads and the items may be taken as indicative of the purpose for which the grant is made. A grant is intended to cover all charges including past liabilities and is operative till the 31st March after which any unspent balance lapses. Each Head of Office is primarily responsible to ensure that the expenditure is kept within the grant or grants sanctioned for his office.

3. In checking sanctions to expenditure, it has to be seen not only that the expenditure is covered by the sanctions, but also that the authority sanctioning the expenditure is competent to do so, in virtue of the powers vested in it by or under the Act and that the sanction is definite.

4. It is imperative that the utmost care and attention is devoted to the work connected with the audit of sanctions to expenditure, as once a sanction has been accepted in audit expenditure may have to be passed against it for a length of time.

5. In the audit of sanction to expenditure, the guiding principles enunciated below should be observed :—

(i) If the sanctioning authority is vested with full powers in respect of a certain class of expenditure, a sanction accorded under those powers can be challenged only on grounds of propriety ;

(ii) If it is vested with powers which may be exercised provided due regard is paid to certain criteria which are expressed in a general form, sanctions accorded under those powers can be challenged :—

(1) If the disregard of criteria is considered to be so serious as to make the sanction perverse, or

(2) If the facts of the case are such as to make the Comptroller confident that one or more of the criteria have been disregarded ;

(iii) If it is vested with powers which are expressed in precise terms, the Comptroller is bound to ascertain that the order defining its powers is obeyed exactly in every instance.

(iv) For the purpose of financial sanction a group of works which forms one project shall be considered as one work, and the necessity for obtaining the sanction of a higher authority to a project is not avoided by reason of the fact that the cost of each particular work in the project does not require such sanction.

6. All sanctions to expenditure should be noted and properly attested in a prescribed audit register or other record against which the audit of the expenditure will be conducted ; and if it is known that the charge will entail a recovery from a third party, or such a recovery has been ordered by the sanctioning authority, a note of the recovery due should also be made and properly attested in a suitable register so that it may be watched.

7. Check against regularity consist in verifying that the expenditure conforms to the at and the rules and orders made thereunder and also in accordance with the orders issued by any competent authority under these Rules. It should, therefore, be ensured that all financial rules and orders affecting expenditure or other transactions issued by the executive authorities are inter vires and are in accordance with correct principles.

8. In the scrutiny of these rules and orders it should be seen :—

- (1) That they are not inconsistent with any provisions of the Constitution or of any laws made thereunder ;
- (2) that they are consistent with the essential requirements of audit and account ;
- (3) that they do not conflict with orders of or rules made by any higher authority ; and
- (4) that, in case they have not been separately approved by competent authority the issuing authority possesses the necessary rule-making power.

9. All orders of delegation of financial authority should be scrutinised carefully as once they have been accepted, audit of sanctions as well as of expenditure or other transactions may be conducted against them for any indefinite length of time. They should accordingly receive the personal attention of the Comptroller and should be formally accepted by him before they are admitted.

10. Cases may arise in which though no objection can be taken to the terms of and order of delegation, or other financial rule, yet the Comptroller feels that the order is likely to impair seriously the efficiency of financial control. For instance, the principle of authorising disbursing officers themselves to sanction special charges may be carried too far or extended to cases in which some sort of control by higher authority seems specifically advisable. If such cases are important, the Comptroller should make a suitable representation to the Vice-Chancellor thus giving him the opportunity of reviewing the orders.

11. It is an essential function of Audit to bring to light not only cases of clear irregularity but also every matter which in its judgment appears to involve improper expenditure or waste of public money or stores, even though the accounts themselves may be in order and no obvious irregularity has occurred. It is thus not sufficient to see that sundry rules or orders of competent authority have been observed. It is of equal importance to see that the broad principles of orthodox finance are borne in mind not only by disbursing officers but also by sanctioning authorities.

12. No precise rules can be laid down for regulating the course of audit against propriety. Its object is to support a reasonably high standard of public financial morality, of sound financial administration and devotion to the financial interest of the University. The Comptroller in the performance of his duties should in any case apply the following general principles which have for long been recognised as standards of financial propriety :—

- (1) The expenditure should not be *prime facie* more than the occasion demands. Every University officer is expected to exercise the same vigilance in respect of expenditure incurred from the University Fund as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (2) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (3) The University Fund should not be utilised for the benefit of a particular person or section of the community unless :—
  - (i) the amount of expenditure involved is insignificant ; or
  - (ii) a claim for the amount could be enforced in a court of law ; or
  - (iii) the expenditure is in pursuance of a recognised policy or custom.
- (4) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.

13. The proper discharge of duties by the Comptroller in this field is a very delicate matter and requires much discretion and tact. A challenge against expenditure should not be expressed as based on "Canons of financial propriety" but as transgressing and universally accepted standard of official conduct or financial administration.

14. The general instructions set out in the preceding paragraphs can be expressed in a more detailed form as below. The objects of audit of expenditure are to ensure :—

- (a) that there is provision of funds for the expenditure duly authorised by Competent authority ;
- (b) that the expenditure is in accordance with a sanction properly accorded and is incurred by an officer competent to incur it ;
- (c) that the claims are made in accordance with rules and in proper form ;

(d) that all prescribed preliminaries to expenditure are observed, such as proper estimates framed and approved by competent authority for works expenditure, a health certificate obtained where necessary before disbursement of pay to University employee etc. ;

(e) that the expenditure sanctioned for a limited period is not admitted beyond that period without further sanction ;

(f) that the rules regulating the method of payment have been duly observed by the disbursing officer ;

(g) that payment has, as a fact, been made, and has been made to the proper person and that it has been so acknowledged and recorded that a second claim against the University on the same account is impossible ;

(h) that the charge is correctly classified, and that if a charge is debitable to the personal account of a contractor, employee or other individual or is recoverable from him under any rule or order, it is recorded as such in a prescribed account.

(i) that the rates paid for work done or supplies made are in accordance with any scale or schedule prescribed by competent authority ; and

(j) that the payments have been correctly brought to account in the original accounts.

15. Recurring charges which are payable on the fulfilment of certain conditions or until the occurrence of certain events should be admitted in audit on receipt of the certificate from the drawing officer to the effect that the necessary conditions have been duly fulfilled or the event has not yet occurred, as the case may be.

16. The audit of rates paid for working done and supplies made should receive special attention ; but as objections can be raised only on grounds of financial propriety, this audit will usually present considerable difficulty. It demands exercise of great intelligence and care. Individual abnormalities in rates should of course be watched, but the institution from time to time of a comparative examination, through out the vouchers and accounts received for audit, of the rates paid by various officers in the same or neighbouring localities, may indicate cases in which the rates of being abnormal, further enquiry may be desirable. The assistance of the concerned Government Department may be invoked in obtaining reliable, schedules of rates and other necessary information. In the case of Works Department useful Work in the direction of making a comparative examination of rate can be done also at inspections.

17. It is of considerable importance that the audit checks prescribed should be observed in spirit and not in the letter as opposed to the spirit.

## SECTION B

### Detailed Instructions

#### Sub-Section (1) : Introduction

18. Under Rule 26.8 (1) of Chapter 26 of this code, the Comptroller has been entrusted with the function of primary audit, i. e. charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc., relating to the University. Under Rule 26.8 (3) he is required to inspect periodically the accounts records of various Research Stations, Colleges and other Institutes under the University and to check a percentage of the initial accounts.

19. The duties stated above define the scope of the internal audit to be conducted by him which is as given below :—

(1) To check the accounts and vouchers and applying initial audit checks in respect of University transactions.

(2) To check all tender documents for supplies, works etc., that is to check before finalisation all documents in respect of supplies, services, contracts etc., where these are to be received from an outside agency, before the services are rendered or the supplies are made or the execution of work is started.

(3) To check accounts and financial transactions of various Research Stations, Colleges and other Institutions by periodically inspecting the these Offices.

(4) The duties entrusted to the Comptroller involve the check of the initial records, registers and other documents maintained by the various officers in the University.

#### Sub-section (2) : Check of Bills General

20. The following instructions should be followed in the detailed check of bills presented for payment :

(a) See that the bills are in the prescribed form (when such form is prescribed) and they are duly received by the payee and in original; that brief abstract is given in English

signed by the drawing officer on all vouchers prepared in English are transliterated; and that sub-vouchers contain notes of dates of payment.

(b) See that they are numbered serially.

(c) See that the details work up to the totals and that the totals are in words as well as in figures.

(d) See that they bear a "Passed for payment" endorsement signed by the Drawing and Disbursing Officer Head of Research Stations, Colleges, other Institutions or by an officer authorised by him.

(e) See that they are stamped "paid".

(f) See that there are no erasures, and that any alterations in the totals are attested by the Officer concerned as many times they are made.

(g) See that unless otherwise provided in the rules of Government, stamps are affixed to all vouchers for sums in excess of Rs. 20 and that they are punched.

(h) See that no payment is made on a bill or order signed by a subordinate instead of Head of the Office himself or an officer authorised by him or on a bill or order signed with a stamp and that copies of sanctions are certified by the sanctioning officer or by an authorised officer/Drawing and Disbursing officer.

*Note.*—In the case of charges for which special sanction is necessary no separate sanction need be insisted on if the bill on which the money is drawn is signed or countersigned by the authority competent to sanction the expenditure; but charges of the kind in question may not be included in the same bill with other non-special items. This does not apply to the case of temporary establishments, the sanction for which should always be called for and noted in the Audit Register and the check conducted against such sanction.

(i) In all cases in which it is prescribed that agreement should be effected between two different documents, the fact of the agreement should be noted on both the documents and the note initialled by the assistant who makes the agreement.

(j) See that if a bill is paid by transfer, it is stamped as having been so paid; that the head to which the amount is credited is noted on it; and that the credit is traced in the appropriate register when possible.

(k) See that Fund and Income Tax deductions have been correctly made.

(l) See that no bills for any pay or allowance not claimed within one year of its becoming due have been paid without the sanction of the Competent authority.

(m) See that stores are purchased by following the proper procedure.

*Note.*—Cash memoranda issued by tradesmen for sales against cash payment should not be regarded as sub-vouchers unless they contain an acknowledgement of the receipt of money from the purchaser as named therein for the price of the articles sold.

21. After check, every bill should be enfaced in red ink with the word "checked" over the initial of the Assistant; and if the calculations have also been tested arithmetically, the clerk who has checked them should certify the fact by writing the word "computed" over his initials. He shall then make the following endorsement on the bill:—

Pay Rs. (in figures)	Rupees (in words)	.....
		Pay and Accounts Officer

22. If any objection is taken to a bill or to any item thereof, a note of the objection should be recorded thereon in red ink in sufficient fullness to make it readily understood.

#### Sub-section (3) : Detailed Procedure

##### Audit of Establishment

23. In dealing with pay bills of establishments on timescales of pay, the following instructions should be followed:—

(1) On the introduction of a time-scale of pay for an establishment, it is of vital importance to scrutinise the calculations of the initial rate of pay and the date of next increment fixed for each University servant borne on that establishment. On it depends the correctness of the pay to be drawn year after year until the University servant is stopped at an efficiency bar or reaches the maximum of the time-scale. In such cases the Head of the Office should be required to submit to the Pre audit unit a detailed statement showing the calculation of initial pay of each member of the establishment. Where the initial rates of pay are dependent to any extent on service, they can be checked only with the service books which are with the Head of Office.

This work can therefore, be best done at local inspections, but when such inspections are not possible within a reasonable time after the date of the introduction of the time scale, the service books should be called by the Pre audit unit for the purpose of the necessary check. In any case, the whole or a large percentage of the initial rates and the dates of next increments must be checked.

(2) Where officiating arrangements in leave vacancies are permissible it will be necessary to record, in an Audit Register separately, the number (i) drawing substantive pay (ii) on leave and (iii) drawing officiating pay. These can be recorded under one another with the letters S. L. O. respectively, against them thus :—

	110	S	6.25
VR.		L	2.29
	5	O	1.21

The audit check will consist in seeing that S + L and S + O are each within the sanction scale.

The sums held over or refunded need not be noted in the Audit Register. The record to audit of a supplementary claims should be made in the original monthly bill from which the claim was either omitted or in which it was shown as held over.

(3) In the check of a bill it will first of all be necessary to check all the items in the bill and at this stage the admissibility of the leave salary and officiating pay of the man involved will come under check. The Assistant will next check all items in the bill corresponding to the names entered in the increment certificate and made the necessary entries in the fly-leaf. That the remaining items in the bill against which there is something in the "Remarks" column should be checked and any changes affecting the fly-leaf incorporated therein. None of the remaining items in the bill need be checked.

(4) On receipt of an Establishment bill its calculations should be checked arithmetically. But, it will not be necessary to check the leave granted by earlier records or the details of the bill by earlier bills, though, if any, such leave appears *prima facie* be contrary to rules, it should be examined.

(5) Orders issued by competent authorities regarding the emoluments of any member of the establishment (e. g., order regarding personal pay or with holding or postponing an increment) should be noted on the fly-leaf of the Audit Register.

(6) If the amount of a bill is objected to, it must still be entered in the Audit Register, and the cause of objection clearly stated on the bill. It is a matter of importance to remark that Establishment Audit Registers run from March to february and that pay is recorded under the month for which it is due, not that in which it is disbursed. To take an instance a clerk being absent on six week's leave from 25th March, his pay for March is not drawn in the bill for that month; but when it is claimed in May, it will be passed in the Audit Register under the past year, or to take further instance, from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn, and, taking leave, did not return in April to receive it; the refund will be noted in the earlier part of the Register under March and in the same place will be passed the bill on which the pay is afterwards drawn.

24. Increment certificates attached to establishment bills, or submitted, separately for audit, should be examined so that it may be verified that the increments claimed are according to rule and supported by facts stated and have actually accrued. The reasons why the increment is considered to be due as stated in the increment certificate should be examined with reference to the fly-leaf of the Audit Register (when names are shown there). At least one fourth of the entries in an explanatory memorandum, stating the reasons why increment is due, taken at random must be checked with past bills; when periods of past officiating service are not susceptible for verification from the records in the Finance Department, such service may be verified from the service books. In the case of certificates submitted for audit, if the increments are found to be admissible under the rules, the certificates should be returned duly passed and the fact noted in the Audit Register.

#### Arrears and Advance Bills

25. Arrear bills should be passed in the same manner against the section concerned after reference to the note of amounts due but not drawn, the necessary addition being made to the total. In cases where the supplementary claims (other than those which were shown as withheld in the originals) are drawn and these bills are entered in the Audit Register or noted on the fly-leaf, noting in originals is not necessary.

Note-1—Notings in originals are not necessary in cases where no names are required to be given in pay bills.



*Note-2*—When the increment claimed operates to carry a University servant over an efficiency bar, it should be supported by a declaration from the authority empowered to withhold the increment that it has satisfied itself that the University servant in question is fit to cross the efficiency bar.

*Note-3*—To facilitate the check of leave salary of superior non-gazetted servants the establishment pay bills will be supported by a statement duly attested by drawing officers showing the calculation by which the amounts drawn in the bills on account of leave salary have been reduced. An arithmetical check of these statements in the Finance Section is ordinarily sufficient reference to previous pay bills or other connected documents being made in doubtful cases only. The audit of the leave salary drawn for subsequent months in the same spell of leave should be conducted with reference to the statement received with the first bill.

As, under this scheme, the accrual of increments will be checked against a fly-leaf, a local check of increment after the check of initial pay which is most important, will not be necessary.

#### **Temporary Establishment**

26. When sanction is received for temporary establishment the requisite entries should be made in the first three columns of the Audit Register, the period for which the sanction holds good being distinctly specified in the second column below, the details of the posts sanctioned, and pencil lines should be drawn across the pages of the months previous and subsequent to such period so as to prevent admission by oversight of pay for a period in excess of sanction.

Temporary establishments should be entered in the Audit Register after all the permanent establishments and not mixed up with them; or separate Audit Registers should be maintained for temporary establishment where this course is considered to be suitable by the Comptroller.

#### **Audit of Bills**

27. In auditing a bill, the pay shown should be checked with reference to pay bill in these cases where the amount of the allowance should be passed according to the rate admissible and the railway fare by the time-table. In almost all cases, countersignature is necessary.

28. Countersignature does not dispense with the necessity for formal audit with reference to rates and general conditions. Ordinarily, the countersignature by the proper authority or the signature of the drawing officer when a bill does not require countersignature, should be accepted as final evidence that the facts of the journey on which the claim is based are correct and that the controlling of the drawing officer, as the case may be, has exercised the scrutiny entrusted to him under the rules. Occasionally, a test check should be exercised to see that these officers scrutinise the bills properly.

29. All arithmetical calculations in the bills should be checked. After the bills have been checked and entered in the Audit Register they should be submitted with the Audit Register to the Pay and Accounts Officer.

#### **Audit of Contingent Expenditure**

30. These instructions in this section govern the audit not only of contingent charges proper but also of other expenditure which is to be treated in the same way as contingencies. The term "Contingent charges" or "Contingencies" is used in this section to cover all such charges.

#### **Audit of Contract Contingencies**

31. So far as contract contingencies are concerned, the contracts may be made either direct with the disbursing officers, or the contract grants may be placed at the disposal of controlling officers who may distribute them annually among their Subordinates, reserving a small portion for subsequent allotments in case of need. In either case, no details of the expenditure beyond such totals of the various contract items as may be required for purposes of classification, need be furnished in the bills and disbursing officers are held personally responsible for any expenditure in excess of the contract grant until the excess is sanctioned by the competent authority.

#### **Audit of Scale regulated Contingencies**

32. Contingencies regulated by scale will include such charges as cost of liveries, umbrellas, raincoat, gumboots and the like. The authority prescribing the scale will lay down the condition precedent to its applications in each case, making it clear whether special sanction or superior authority is necessary, whether bills must be countersigned before or after payment, and payment, and what certificates should support the bills. In accordance with the conditions so laid down, charges regulated by scale may become special, contract countersigned or fully vouched contingencies and should be audited under the rules applicable to the particular class within which they fall. In addition, the Comptroller should satisfy himself that charges incurred are in accordance with the scale which governs them.

### Audit of Special Contingencies

33. (a) In respect of Special Contingencies, the principal duty of the Comptroller is to watch the expenditure against the necessary sanction of superior authority. For this purpose Register should be opened in which every order sanctioning special expenditure including sanction conveyed by countersignature of bills should be entered as soon as it is received and, as each charge comes up for audit, a note of the bill in which it is included and of the fact that it has been audited should be made in the final columns. Where expenditure against a lump sum sanction is incurred in instalments, the progressive outlay must be watched against the sanctioned total.

To facilitate the watch of expenditure and liabilities against allotments where such check is necessary, a note of the special charges should be made also in the relevant contingent Audit Register. When an order of sanction contains no indication of the amount or limit of the expenditure sanctioned, inquiry should be made from the authority which issued it and charges should not be passed in audit until complete sanction is received.

(b) In preparing the Register of Special Charges, the following instructions should be followed.

(1) Separate pages should be set apart for different classes of expenditure and if the entries are likely to be numerous for different officers incurring expenditure.

(2) When opening a new Register, orders which are still in force should be carried forward into it from the old Register.

(3) The sanction entered in the Register of Special Charges will not be confined to sanction of contingent charges proper. Special sanction of refunds, advances, travelling allowances and the like also will be recorded in this Register and the charges audited according to the method prescribed in this paragraph.

(4) All entries made in the Register of Special Charges should be attested by the superintendent Pay and Accounts Officer.

36. **Audit of Counter Signed Contingencies.**—(a) As countersignature is required before payment, payment will be made on a detailed bill. The first entry should be made in the Contingent Audit Register when the detailed bill is received. The audit should then be conducted and the entries in the register completed as prescribed.

(b) On receipt of the detailed bill it should be carefully checked with a view to see —

(1) That the bill is duly countersigned.

(2) That the charges included in it are correct and proper; adjustments should be made if necessary on account of misclassifications;

(3) That details of charges are given where necessary; and

(4) That the special procedure prescribed elsewhere in this section to any Special or Scale-regulated Contingencies and any Periodical charges which may be included in the bill is also applied.

37. **Audit of Fully-vouched Contingencies.**—Payment of fully-vouched contingencies will be made on detailed bills. No audit registers need be maintained for the record of these bills the actual audit should be conducted as in the case of bills counter signed before payment.

38. It is the Comptroller's duty to challenge extravagant rates, prices or amounts in charges not otherwise objectionable in character and to refer for orders any item of expenditure which is positively objectionable on even of doubtful propriety. A charge should not, however, be held to require special sanction merely because it is unusual in the sense that it does not occur at frequent intervals. A check in an office may be a necessary article of furniture, though the need of replacing it may not arise for years. When the need does arise, the expenditure may be readily passed on the competent authority's sanction, if the price be on the fact of it reasonable.

39. (a) Sanctions to recurring contingent charges are noted in the Register of Periodical charges each payment as it is audited being posted with the necessary references in appropriate monthly columns. Ordinarily the Register should be used only in cases in which sanctions other than those of the disbursing or countersigning authorities are involved.

(b) Unless there are separate allotments for such charges, they should be posted in the Contingent Audit Register also. The audit to be applied will be the prescribed for the particular class of contingent bill in which the charges appear.

*Note 1.*—When the pay of Class IV servants is treated as contingent expenditure it need not be entered in the Register of Periodical charges.

*Note 2.*—Periodical charges such as water rates, conservancy taxes, etc., do not require the sanction of a higher authority when they are assessed by competent authority and the assessment is certified by the University Engineer. Such charges should not, therefore, be entered in the Register.

40. **Charges for Wages of Mazdoors.**—Contingent charges on account of wages of mazdoors engaged on manual labour and paid at daily or monthly rates should be passed in audit on the authority of a certificate signed by the disbursing officer to the effect that the mazdoors were actually entertained and paid.

41. A call should be made for some of the paid muster rolls in each quarter and they should be checked for verification that they were properly maintained.

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## APPENDIX VI

(Para 25.15)

**Guide-lines for preparing Trading, Profit and Loss Accounts :**

(1) The Trading, Profit and Loss Accounts of certain selected centres of the Agricultural University as mentioned in para 25.15 shall be prepared on the commercial lines in each financial year (April to March) by the Head of Office/Implementing Officer in the forms prescribed under this Appendix from the existing record by 30th June each year and shall be submitted to the Comptroller. The Comptroller shall check the statement of Trading, Profit and Loss accounts and shall place before the Executive Council by 30th September each year along with result.

**(2) Guide-lines to the head of office/Implementing Officer :**

(i) The information in the forms prescribed under this Appendix shall be prepared from the existing record maintained by the Head of Office/Implementing Officers concerned. The cultivation sheet shall be maintained by them in Form Nos. KV-91, KV-179, KV-180, KV-181 and KV-182 as the case may be.

(ii) After completion of initial information in the forms prescribed under this Appendix the Trading, Profit and Loss Accounts shall be prepared in Form No. KV-187 by the Head of Office/Implementing Officer.

**Debit Side (Expenditure)**

(iii) While incorporating the information in the Trading, Profit and Loss Accounts on the debit side (expenditure) the items shown in the cultivation cost sheet shall be shown and the expenditure incurred during the financial year whether it is paid or not shall be included.

(iv) The expenditure concerned to the centre only shall be shown.

(v) The closing stock of previous year ending on 31st March shall be shown as opening stock as on 1st April.

(vi) 10% supervision charges shall be calculated on the total expenditure on items (excluding Opening Balance).

(vii) Interest on working capital shall be calculated on 13% of expenditure on 1/2 of the life period of crops as shown in items 1 to 7 of the cultivation sheet (Form No. KV-91) in respect of Agricultural crops.

(viii) Interest on working capital shall be calculated on 13% of expenditure on 1/2 of each harvesting period of crops in respect of Horticulture crops as shown in cultivation sheet in Form No. KV-180.

(ix) Free supply of any material/service charges shall be calculated at the rate of market price/cost price whichever is less (such as rent of University own building/free water supply taxes/labour service to other department, free supply of plants, using of machinery).

(x) Imputed land rent shall be calculated of at the rate of Rs. 750 per hectare in perennis Irrigation land and in case of dry land Rs. 250 per hectare per annum.

(xi) Excess income over expenditure shall be shown as profit.

(xii) Total of Debit side shall be struck.

**Credit Side (Income)**

(xiii) The closing stock on 31st March shall be valued at cost price or market price whichever is less in respect of produce and book value in respect of materials and supplies.

(xiv) Value of produce in respect of Agriculture/Horticulture crop shall be shown as per information calculated in Form No. KV-183 and KV-184 irrespective of whether the amount is actually received or not. In respect of other miscellaneous receipt, actual receipt shall be shown for the given period.

(xv) In respect of Dairy and Poultry centre the value of produce/sale of produce shall be shown as per information calculated in Form No. KV-185 and KV-186 respectively irrespective of whether the amount is actually received or not. In respect of other miscellaneous receipt actual receipt shall be shown for the given period.

(xvi) Free supply to other department or in the department for which cost has not been included in the cost sheet shall be valued at cost price or market price whichever is less and included duly specified.

(xvii) Excess expenditure over income shall be shown as loss.

(xviii) The list of closing stock with department indicating value shall be attached to the account.

(3) The Head of Office/Implementing Officer shall state the reasons for losses in respect of the scheme in cases of losses separately in detail and propose remedies to minimise the losses. In case of profit the Head of Office/Implementing Officer shall propose the ways of means to increase the profit.

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**PART III**

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## KRISHI VIDYAPEETH

Form KV-1-A  
[ Rule 3.7 (3) ]

Challan No.

ORIGINAL  
DUPLICATE  
TRIPLICATE

To

The Agent,  
( Name of the Bank )

at.....

General and Schematic Revenue Receipt.

Please receive Rs.....

( Rs..... )

by Cash/Cheque, Demand Draft as per particulars given below and credit it to the current account of Krishi Vidyapeeth at your branch and acknowledge receipt.

Particulars	Amount	
	Rs.	Ps.
1. By Cash.....		
2. By Cheque/Demand Draft etc.....		
Cheque/Demand Draft No.....		
Bank Date.....		
Total ...		

The classification of the amount received is given on the reverse.

Creditor/Remittee.

Head of Office  
Collecting Officer.

## Acknowledgement by Bank

Ledger Folio No.

## I. Educational Receipts :

- |                       | Amount<br>Rs. |
|-----------------------|---------------|
| 1. Tuition Fee        | ...           |
| 2. Medical Fee        | ...           |
| 3. Enrolment Fee      | ...           |
| 4. Examination Fee    | ...           |
| 5. Eligibility Fee    | ...           |
| 6. Migration Fee      | ...           |
| 7. Hostel Room Rent   | ...           |
| 8. Light charges      | ...           |
| 9. Sale of Prospectus | ...           |
| 10. Registration Fee  | ...           |
| 11. Fine and Dues     | ...           |

S (Y) 660-13-a

**DIRECTOR OF FARMS,  
GENERAL CAMPUS,  
Mahatma Jyoti Bapu Vignanam,  
Mahuri, Dist. Akola, (C.R.)**

<b>II. Farm Receipts :</b>	...
1. Horticulture Receipts	...
2. Sale of grains	...
3. Sale of Cotton/Lint	...
4. Sale of Fodder	...
5. Other Farm Receipts	...
<b>III. Veterinary Receipts :</b>	...
1. Sale of Birds and Eggs	...
2. Other Veterinary Receipts	...
<b>IV. Fisheries Receipts :</b>	...
1. Sale of Fish and Other Receipts	...
<b>V. Cattle Farm Receipts :</b>	...
1. Sale of Milk and Milk Products	...
2. Other Dairy Receipts	...
<b>VI. Seed Receipts :</b>	...
1. Sale of Seed	...
<b>VII. General Receipts :</b>	...
1. Rent of Building and Service Charges	...
2. Sale of Publications	...
3. Recoveries of Over Payments	...
4. Rest House Fees	...
5. Hire Charges	...
6. Private Trunk Calls Charges	...
7. Sale of Written of Articles	...
8. Leave Salary and Pension Contribution	...
9. Sale of Tender Forms	...
10. Other Miscellaneous Receipts	...
<b>VIII. Capital Receipts :</b>	...
1. Sale of Dead Stock/Machinery and Farm Equipments and Imple- ments etc.	...
2. Sale of Immovable Properties	...
3. Sale of Livestock	...
4. Other Capital Receipts	...
<b>IX. Grant-in-aid</b>	...
Head	...
<b>X. I. C. A. R. Receipts</b>	...
<b>Total</b>	...

## KRISHI VIDYAPEETH

Form No. KV-1-B

[ Rule 3.7 (3) ]

ORIGINAL  
DUPLICATE  
TRIPLICATE

Challan No.

To

The Agent

(Name of the Bank).....at.....

## — DEBT HEAD-RECEIPT —

Please receive Rs.....

(Rs.....  
in Cash/by heque, Demand Draft as per particulars given below and credit it to the current  
account of... ..Krishi Vidyapeeth, .....at your  
branch and acknowledge receipt.

	Particulars	Amount	
		Rs.	P.
1.	By Cash.....		
2.	By Cheque/Demand Draft etc.....		
	Cheque/Demand Draft No.....		
	Bank		
	Date.....		
	Total ...		

The classification of the amount received is given on the reverse.

Creditor/Remittee.

Head of Office.  
Collecting Officer.

## Acknowledgement by Bank

Ledger Folio No.

Debt Head Receipt :

	Rs.	P.
"A" Recoveries of advance paid to the staff by the University :-		
1. Tr. pay advance	...	
2. Tr. T. A. advance	...	
3. Festival Advance	...	
4. House building advance	...	
5. Motor cycle advance	...	
6. Cycle advance	...	
7. Motor-car advance	...	
8. Other advances	...	
9. Permanent advance	...	
10. Temporary advance	...	
11. Miscellaneous public works advances	...	
12. Stock under University works	...	

	Rs.	P.
" B " Deposits received for works etc.		
1. Earnest money or security deposits from supplier or contractors ...		
2. Deposits for works ...		
3. Security deposits from employees ...		
4. College caution money ...		
5. Hostel caution money ...		
6. Mess deposit ...		
7. Library deposit money ...		
" C " Scholarships received		
1. Government of India ...		
2. University Scholarship ...		
3. Director of Social Welfare ...		
4. Zilla Parishad ...		
5. Other Sources ...		
" D " Miscellaneous deposits ...		
" E " Inter preaudit office transfers ...		
" F " Bequests donations and endowments ...		
" G " Contingency fund ...		
" H " University employees provident fund ...		
" I " Investments		
1. Investment of bequests and donations ...		
2. Investments of University employees provident fund ...		
3. Investment of University fund ...		
" J " Remittance ...		
<b>Total</b> ...		

KRISHI VIDYAPEETH

Form No. KV-2-A

[ Rule No. 3.7 (3) ]

STATEMENT SHOWING REVENUE RECEIPTS

( Schemewise/drawing officewise )

For the month of.....

Sr. No.	Date	Challan No. Pay Slip No.	1. Farm Receipt				2. Educational Receipts					
			Horticulture receipts	Sale of Grain	Sale of Cotton lint	Sale of fodder	Other farm receipts	Total (4 to 8)	University fees and education receipts	College fees and education receipts	Rs. P.	Rs. P.
1	2	3	4	5	6	7	8	9	10	11	Rs. P.	Rs. P.

STATEMENT—contd.

Sr. No.	Date	Challan No. Pay Slip No.	2 Educational Receipts—Contd.		3. Veterinary Receipts		4. Fisheries Receipts	
			Agricultural School fees and education receipts	Total (10 to 12)	Sale of Birds and eggs	Other Veterinary receipts	Total (14 to 15)	Fisheries receipts
1	12	13	14	15	16	17	Rs. P.	Rs. P.

STATEMENT—contd.

5. Cattle Farm Receipts (Dairy)		6. Seed receipts		7. General Receipts		
Sr. No.	Sale of milk and milk produced	Other dairy receipts	Total (18 to 19)	Sale of Seed	Rent of buildings and service charges	Sale of publication
	Rs.	P.	Rs.	P.	Rs.	P.
1	18		20	21	22	23

STATEMENT—contd.

7. General Receipts—contd.		8. Capital receipts		Grand Total						
Sr. No.	Recoveries of over payments	Rest House Fees	Other Misc. receipts	Total (22 to 26)	Dead Stock machinery/equipments etc.	Sale of immovable properties	Sale of livestock	Total Capital receipts (28 to 30)		
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		
1	24		25	26	27	28	29	30	31	32

Verified and found correct.

Pay and Accounts Officer.

Signature of Drawing and Disbursing Officer.

**KRISHI VIDYAPEETH**  
Form No. KV-2-B  
[Rule No. 3.7 (3)]  
**STATEMENT OF DEBT HEAD RECEIPTS**  
(Drawing Officerwise)

Schedule/Register of Debt Head Receipts for the month of.....

Date of Receipts	Challan No. Pay in Slip	From whom received	A. Recovery of Advances to employees and for works/schemes														
			Transfer pay advance	Transfer T. A. advance	House building advance	Motor cycle advance	Cycle advance	Motor car advance	Festival advance	Other advances	Rs.	P.	Rs.	P.	Rs.	P.	Rs.
1	2	3	4	5	6	7	8	9	10	11							

Permanent advance	Temporary advance	Miscellaneous public works advance	Stock under University works	Total (Col. 4 to 15)	B. Deposits received for works etc.												
					Earnest money or security deposits from suppliers and contractors	Deposits for works	Security Deposits from employees	College caution money	Hostel caution money	Mess deposits	Rs.	P.	Rs.	P.	Rs.	P.	Rs.
12	13	14	15	16	17	18	19	20	21	22							
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

## STATEMENT—contd.

B—contd.		C. Scholarships received							
Library deposits money (Col. 17 to 23)	Total deposits (Col. 17 to 23)	Government of India	University Scholarships	Director of Social Welfare	Zilla Parishad	Other Sources	Total Scholarships (Col. 25 to 29)	Miscellaneous deposits	Inter Pay and Accounts Officers' transfers
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
23	24	25	26	27	28	29	30	31	32

F		G		H		I. Investment		J	
Bequests donation and Endowment	Contingency Fund	University Employees provident fund	Investment of Bequests and donation	Investments of University employees provident Fund	Investment of University Fund	Total Investment (Col. 36 to 38)	Remittances from University	Total Debt Head	
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
33	34	35	36	37	38	39	40	41	

Verified and found correct.  
Pay and Accounts Officer.

Signature of Drawing and Disbursing Officer



KRISHI VIDYAPEETH

Form KV-3

( Rules 3.8 and 3.26 )

Stock Account of Receipt Books/Cheque Books

Name of Institution :--

RECEIPTS				ISSUES			
Date	From whom received	Serial No. of books	Quantity of books	Serial No. of books	Quantity of books	To whom issued	Signature of the person receiving books
1	2	3	4	5	6	7	8

Statement—contd.

Balance	Initials of head of office		Return of used up books		Initials of the Person returning the books		Initials of the Head of office	
	D. D. O.	Date	Serial No. of books	Quantity of books	D. D. O.	Date	D. D. O.	Date
9	10	11	12	13	14	15	16	16

## KRISHI VIDYAPEETH

Form No. KV-4-A

(Rule 3-10)

Book No.

## Educational Receipt

Stamp of Institution

No.

Dated

Received from Shri/Smt.....  
 in cash/by M. O./by Cheque/by draft.....Rs.....

(Rs.....)

as University fees as shown below :

1. Degree Course  
Post Degree
2. Year.....
3. Number of Trimester.....

Sr.No.	Particulars	Amount
1	2	3
		Rs.
1	Tuition Fee .....	..
2	Medical Fee .....	..
3	Enrolment Fee .....	..
4	Examination Fee .....	..
5	Eligibility Fee .....	..
6	Migration Fee .....	..
7	Hostel Room Rent .....	..
8	Light Charges .....	..
9	Miscellaneous (Name it) ..	..
Total Rs. ..		..

Entered in petty cash-book page No.....

Signature  
Cashier/Accountant

Note : In case of payments by Cheque/Draft the receipt is valid subject to realisation. Receipt will be valid only if it is signed by the cashier or accountant authorised.

## KRISHI VIDYAPEETH

Book No.

Form No. KV-4-B

(Rule 3-10)

Receipt No.

## Gymkhana Receipt

Dated the.....

Stamp of Institution

Received from Shri/Smt. ....  
 in cash / by M. O. / by cheque / by draft.....Rs.....  
 (Rs.....) as Gymkhana Charges as shown  
 below :

1. Degree or Post Degree Course.....  
 2. Year..... 3. Number of trimester.....

Sr. No.	Particulars	Amount
1	2	3
		Rs.
1	Gymkhana Fee	..
2	Social Gathering	..
3	Magazine	..
4	Co-operative Store	..
5	(Admission Fee)	..
6	Student Aid Fund	..
7	Identity Card	..
8	Hand Book	..
9	Cafeteria (admission)	..
10	Pot share (refundable)	..
11	Mess deposit (refundable)	..
12	Education Tour	..
13	Union Fee	..
14	Miscellaneous (name it)	..
Total Rs..		_____

Entered in Gymkhana Cash Book

Page No. ....

Cashier / Accountant.

## KRISHI VIDYAPEETH

Form No. KV-4-C

(Rule 3.10 and 18.7)

## Receipt for Money Received

No.....

Date : .....

Office Seal

ORIGINAL

DUPLICATE

TRIPICATE

Received Rs.....(Rs.....)  
 from.....In Cash/Cheque/Draft No....., Dated.....  
 On.....Bank.....on account of.....and have been  
 noted in cash book page No.....

Signature of Cashier

Signature of the Officer/  
 Drawing and Disbursing Officer-  
 Designation

Note : In case of payments by Cheque/Draft the Deposit is valid subject to realisation.

## KRISHI VIDYAPEETH

Form No. KV-5

(Rule 3.10)

Sr. No.

Scroll for Internal Remittances  
 (To be prepared in duplicate)

Name of Office/Section :

Date :

Sr. No.	Receipt No. and date	Particulars of receipt	Amount	Remarks
1	2	3	4	5

Total for  
 the day

(Rupees.....)

Name and Signature of the  
 Remitting Officer.

Received Rs.....(in words).....

Date.....

Entered on Petty Cash-book.

Page No.....

Signature of the  
 Cashier receiving the money.

**KRISHI VIDYAPEETH**  
Form No. KV-6  
(Rule 3.11)

Office of the.....

**CASH BOOK**

**RECEIPT**

Date	Money Receipt Draft/Cheque No.	From whom received	L. F. No.	Particulars of receipt					Initials of the Officer		
				Salary and allowances	T. A.	Contingen- cies	Rev. Receipt	Mis.		P. A.	Total
1	2	3	4	5	6	7	8	9	10	11	12

**PAYMENT**

Date	Voucher No.	To whom paid	L. F. No.	Details of payments					Initials of the Officer		
				Salary and allowances	T. A.	Contingen- cies	Revenue Receipts	Misc.		P. A.	Total
13	14	15	16	17	18	19	20	21	22	23	24

**KRISHI VIDYAPEETH**  
Form No. KV-7  
[Rule 3.13 (a)]

**REGISTER OF CHEQUES AND DRAFTS RECEIVED**

Sr. No.	Date	From whom received	Particulars of Cheques/Drafts	Purpose	Number and Date of Acknow- ledgement	Date of Despatch to the Bank	Date of initial of Cashier	Date of clearance	Cash book page No.	Initials of Officer	Remarks			
												No.	Date	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

## KRISHI VIDYAPEETH

Form No. KV-8

[ Rule 3.13 (b) ]

## REGISTER OF POSTAL ORDERS

Date	Postal Order No.	Amount	From whom received	On what Account	Cash book page No.	Folio No.	Initial of Officer	Date on which sent to Bank	Date of credit given by Bank	Initial of Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

## KRISHI VIDYAPEETH

Form No. KV-9

[ Rule 3.13 (c) ]

## REGISTER OF MONEY ORDERS

Date	From whom received	On what account	Amount	Initial of Officer signing M. O. received	Money Receipt No. and Date	Cash Book page No.	Initial of Officer	Remarks
1	2	3	4	5	6	7	8	9

KRISHI VIDYAPEETH

Form No. KV-10

[ Rules 3.14, 9.2, 9.4 and 24.3 (i) ]

Register of Investments

Sr. No.	Name of Fund	No. and Date of order for Investment	Particular of Investment		Where deposited and whose custody	Period of investment	Date of Maturity		
			Voucher No. and Date	Kind of Investment (FDR/NSC Govt. loan and NSC etc.)				No. and Date of FDR/NSC No. etc.	Amount of each investment
1		3	4	5	6	7	8	9	10

Rate of Interest	Interest of investment		Realisation of principal interest		Date of Credit	Remarks
	Balance due at the beginning of year	How interest is payable and amount of interest	Amount	Cash book page No.		
11	12	13	14	15	16	17

## KRISHI VIDYAPEETH

Form No. 3.23

(Rule No. KV-11)

## Indemnity Bond

Know All Men By these Presents That I, the undersigned \*..... of the late Shri..... an employee in the Department of the Krishi Vidyapeeth am held and firmly bound to the Vice-Chancellor of the Krishi Vidyapeeth (hereinafter referred to as the Vice-Chancellor) in the sum of rupees..... (Rs.....) to be paid to the Vice Chancellor his successors in office or assignee or his or their attorney or attorneys for which payment well and truly to be made I bind myself, my heirs, executors, administrators and assigns by these presents.

Dated the.....day of.....19

Whereas the said Shri.....(hereinafter referred to as the "deceased") had prior to his death on the.....19, in virtue of his appointment on.....19 held and exercised the office of..... in the..... Department of the Krishi Vidyapeeth

And whereas, the deceased.....in consideration of his appointment had (under an agreement dated the.....hereinafter referred to as "the said agreement") *inter alia* by way of security, delivered to, deposited with and endorsed over the..... Promissory Note of the Government of India for rupees..... (Rs.....) particulars of which are set forth and specified in the schedule hereunder written (deposited cash to the amount of rupees.....) (Rs.....) in the Post Office Savings Bank at.....upon the conditions specified in the agreement, dated the.....19 hereinafter referred to as "the said agreement" agreed to deposit with.....security to the amount of rupees..... (Rs.....) and whereas the deceased.....being unable to furnish the required amount of rupees..... (Rs.....) at once, had requested and agreed that the said amount be accumulated by deduction from his pay of consecutive monthly instalments each, of rupees..... (Rs.....) and that each such instalment until the whole sum of Rs..... (Rs.....) should be deposited with and retained by.....as security upon the conditions specified in the agreement, dated.....hereinafter referred to as "the said agreement";

And whereas, such deductions were made and the amount of rupees..... (Rs.....) was accumulated and deposited with and retained by..... as security hereinafter referred to as "the said security";

And whereas, by the said agreement dated.....day of.....19 it was stipulated that the said security should be and remain with the Krishi Vidyapeeth or any officer having authority under the Krishi Vidyapeeth with full power to sell and dispose of or get in the same upon the conditions mentioned therein;

And whereas, the deceased hath well and truly paid and applied all sums of money and other property received by him in virtue of his office and rendered true account thereof and discharged the duties of his office honestly and to the best of his ability and did not quit or neglect the service of the Krishi Vidyapeeth and did otherwise fully conform to the conditions of the said agreement and was entitled to the return of the said security;

And whereas, .....(hereinafter referred to as "the applicant") has applied to the Krishi Vidyapeeth that the said security should be paid or delivered to the applicant;



And whereas, the Krishi Vidyapeeth has agreed to pay/deliver the said security to the applicant on his agreeing to indemnify the Vice-Chancellor in respect of such payment and delivery ;

Now, the condition of the abovementioned bond is such that if from the date the said Security is paid/delivered to the applicant, the applicant, his/her heirs, executors, administrators and assignees shall at all times hereafter keep fully indemnified and save-harmless the Vice-Chancellor, his successors in office and assigns from all actions, suits, demands and claims, whatsoever, which may hereafter be made by any person or persons against the Vice-Chancellor, his successors in office or assigns, in anyway concerning or in regard to or in respect of the said payment delivery then this obligation shall be void and of no effect, otherwise it shall remain in full force and virtue.

In the presence of—

Signature of the abovenamed.

1.\* .....

\* Signatures of Witnesses

2.\* .....

#### SURETIES

I/We ..... of ..... hereby declare myself/ourselves surety/sureties, for the abovenamed that he shall do all that he has above undertaken to do and in case of his making default therein I/we bind myself/my/ourselves/our heirs, executors, administrators and assignees, jointly and severally to pay to the Vice-Chancellor the sum of rupees..... (Rs.....).

Dated

Signed and delivered in the presence of—

1.\* .....

2.\* .....

#### KRISHI VIDYAPEETH

Form No. 12

[Rule No. 3.39 (1)]

(Name of.....) Krishi Vidyapeeth

#### Form of Personal Security Bond

Know All Men by these presents that I, A. B. of ..... am held and firmly bound unto the Krishi Vidyapeeth (hereinafter referred to as the "Krishi Vidyapeeth" which expression shall, unless excluded by or repugnant to the context include its successors in office and assigns) in the sum of rupees..... (Rs.....) to be paid to the Krishi Vidyapeeth for which payment, well and truly to be made, I bind myself my heirs, executors, administrators and legal representative by these presents.

Whereas, the above bounder A. B. was on the ..... day of ..... 19..... appointed to and now holds the office ..... in the office of.....

And whereas, the said A. B. .... by virtue of such office is bound to collect (here describe the nature of the Cashier's/Store Keeper's/Sub-store-keeper's duties) and to keep and render true and faithful accounts of his dealing with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him ;

And whereas the said A. B. .... has in pursuance of rule. The Maharashtra Agricultural Universities (Krishi Vidyapeeth) Account Code, 1991 been called upon to execute a bond with two sureties in favour of the Krishi Vidyapeeth in the abovementioned sum of rupees..... (Rs.....) for the due and faithful performance by the said A. B. .... of the duties of his office, and of any other

office requiring security to which he may be appointed at any time and of other duties which may be required of him, while holding any such office as aforesaid and for the purpose of securing and indemnifying the Krishi Vidyapeeth against all loss, injury, damage, cost or expense which the Krishi Vidyapeeth may, in any way suffer, sustain or pay, by reason of the misconduct neglect, oversight or any other act of the said A. B. or of any person or persons acting under him or for whom he may be responsible.

Now, the condition of the abovementioned bond is such that if the said A. B. whilst he has held the said office of ..... as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst/he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfil all and every duties thereof respectively and other duties which may from time to time be required of him, while holding any such office as aforesaid and shall duly pay into the Account Section at ..... Krishi Vidyapeeth all such moneys as are payable to the Krishi Vidyapeeth and shall come into his possession or control by reason of the said office and if the said A. B. his heirs, executors or administrators shall pay or cause to be paid unto the Krishi Vidyapeeth the amount of any loss or defalcation. In the accounts of the said ..... within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B. by the ..... such demand to be in writing and left at the office or last known place of residence of the said A. B. and shall also at all times indemnify and save harmless the Krishi Vidyapeeth from all and every loss, injury, damage, costs or expenses which have been or shall or may at any times or time hereafter during the service or employment of the said A. B. such in office as aforesaid or any such other offices aforesaid be sustained, incurred, suffered, or paid by the Krishi Vidyapeeth by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct default, disobedience, omission or insolvency, of the said A. B. or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force.

And it is hereby further agreed that in the event of the death of the said A. B. or on the final termination of the service of the said A. B. Whether as such ..... as aforesaid A. B. .... ceasing to hold any office requiring security this bond shall remain with the ..... for ..... calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Krishi Vidyapeeth owing to the act, neglect or default of the said A. B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required :

Provided always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Krishi Vidyapeeth to recover the amount payable under this bond as an arrear of land revenue.

In witness whereof the said A. B. has hereunto set his hand this ..... day of ..... 19 .....

Signed and delivered by the abovenamed A. B. in the presence of :—

- 1.
2. (Signatures)

We ..... hereby declare ourselves sureties for the abovesaid A. B. .... that he shall do and perform all that he has above undertaken to do and perform and in case of his making default therein. We hereby bind ourselves jointly and severally to forfeit to the Krishi Vidyapeeth the sum of Rs. .... in which the above said A. B. has bound himself, of such other lesser sum as shall be deemed to be sufficient by the ..... to cover any loss or damage which the Krishi Vidyapeeth may sustain by reason of such default.

And we also agree that the Krishi Vidyapeeth may, without prejudice to any other rights or remedies of the Krishi Vidyapeeth, recover the said sum as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate his surety-ship except upon giving to the said six calendar month's notice in writing of his intention, so to do and our joint and several liability under this bond shall continue in respect of all acts, embezzlements defalcations, mismanagements, neglects, failures, misconducts, defaults, disobedience, omission and insolvencies on the part of the said until the expiration of the said period of six months.

Dated this the ..... day of ..... 19 .....

Signature of sureties in the presence of—

In the presence of (Signatures)

- 1.
- 2.

(Signature)

## KRISHI VIDYAPEETH

Form No. KV-13

[ Rule 3.39 ( 2 ) ]

## SECURITY BOND

(Fidelity Bond Deposited as Security)

KNOW ALL MEN by these presents that I A. B..... of ..... am held and firmly bound into the Vice-Chancellor of the referred to as "Vice-Chancellor", in the sum of rupees.....(Rs.....) to be paid to the Krishi Vidyapeeth, for which payment well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents

Signed under my hand this..... day of .....day of.....  
19.....19.....Whereas the above bounden AB was on the day of.....  
.....19.....appointed to and now holds the office of.....in the office of.....

AND WHEREAS, the said A. B.....by virtue of such office is bound to collect.....(here describe the nature of the cashier's/Store-keeper's/Sub-store-keeper's/ Sub-ordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may, from time to time, be required of him.

AND WHEREAS, the said A. B.....has in pursuance of rule 3.39 (2) of the Maharashtra Krishi Vidyapeeth Account code delivered to and deposited with.....a fidelity bond issued by Company for the above mentioned sum of Rs.....(Rs.....) as security for the due and faithful performance by the said A. B.....A. B..... of the duties of his said office and of any other office requiring security to which he may be appointed at any time and of other duties to which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Krishi Vidyapeeth against all loss, damage, costs, injury or expenses which the Krishi Vidyapeeth may, in any way, suffer, sustain or pay by reason of the misconduct, neglect, oversight or any other act or omission of the said A. B.....or of any person or persons acting under him or for whom he may be responsible.

AND WHEREAS, the said A. B.....has entered into the above bond in the penal sum of Rs.....conditioned for the due performance by him the said A. B.....of the duties of the said office aforesaid and of other duties appertaining thereto, or which may lawfully be required for him and to indemnify the Krishi Vidyapeeth and the servants of the Krishi Vidyapeeth against loss from or by reason of the acts or defaults of the said A. B..... and of all and every the person and persons aforesaid.

Now, the condition of the above written bound is such that if the said A. B..... has, whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall, while he shall hold the said office or any other office, requiring security to which he may be appointed, or in which he may act, always duly perform and fulfill all and every duties thereof, respectively and other duties which may, from time to time, be required of him while holding any such office as aforesaid and shall duly pay to the Krishi Vidyapeeth all such money and securities for money as are payable or deliverable in Krishi Vidyapeeth and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B..... his heirs, executors or administrators or his legal representatives shall pay or cause to be paid unto the Krishi Vidyapeeth, the amount of any loss or defalcation in the account of the said.... within 24 hours after the amount and of such loss or defalcation shall have been demanded from the said A. B..... by the ....such demand to be in writing and left at the office or last known place of residence of the said A. B.....and shall also at all times indemnify and save and keep harmless the Krishi Vidyapeeth from all and every loss injury, damage, actions, suits, proceedings, costs, charges and expenses, which have been or shall or may at any times or time hereafter during the service or employment of the said A. B.....in such office as aforesaid or any such other office aforesaid be sustained, incurred, suffered, brought, sued or commenced or paid by the Krishi Vidyapeeth by reason of any act, embezzlement defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A. B..... or of any person or persons acting under him for whom he may be responsible then the above written bound shall be void and of no effect, otherwise, the same shall be and remain in full force.

Provided Always, and it is hereby declared and agreed by and between the parties hereto that the said fidelity bond No., so delivered and deposited as aforesaid, shall be and remain at the disposal of the said office (for the time being or the Krishi Vidyapeeth) as and for part and additional security over and above the abovescribed bond to the Krishi Vidyapeeth for the Krishi Vidyapeeth or the.....indemnity and other purposes as aforesaid with full power to the servants of the Krishi Vidyapeeth duly authorised in that behalf to obtain and receive payment of the sum or sums of money recoverable or to be received upon or by virtue of the said fidelity bond or a sufficient portion thereof and all benefits and advantages thereof and to apply the same in and towards the indemnity as aforesaid of the Krishi Vidyapeeth or the servants of the Krishi Vidyapeeth as the case may require.

And it is hereby further agreed and declared by and between the parties hereto that the said A. B.....shall keep the fidelity bond issued by the said company in full force by payment of the premia as and when they fall due and by otherwise conforming to the rules of the said company relating thereto :

Provided Always, that the cancellation or lapse at any time of the said fidelity bond shall not be deemed to affect or prejudice the right of the Krishi Vidyapeeth to take proceeding upon or under this said bond against the said.....in case any breach of the conditions of this bond shall be discovered after the cancellation or lapse of the said fidelity bond but the responsibility of the said A. B.....shall at all times continue and the Krishi Vidyapeeth shall be fully indemnified against all such loss or damage as aforesaid at any time :—

Provided further that nothing herein, contained nor in the fidelity bond so deposited shall be deemed to limit the liability of the said A. B.....in respect of matters aforesaid to the forfeiture or the said sum of Rs.....or any part of parts thereof and that shall be the said sum be in sufficient to indemnify the Krishi Vidyapeeth in full for any loss or damage sustained by them in respect of matters aforesaid or any of them the said A. B.....shall pay to the Krishi Vidyapeeth on demand such further sum as shall be deemed by Krishi Vidyapeeth to be necessary, in addition to the said fidelity bond of Rs.....to cover such loss or damage as aforesaid and that the Krishi Vidyapeeth shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

Signed and delivered by the abovenamed A. B. .... in the presence of .....

( Signature )

(1)

(2)

## KRISHI VIDYAPEETH-14

Form No. KV-14

[ Rule 3, 39 (3) ]

## CASH SECURITY BOND

KNOW ALL MEN BY THESE PRESENTS THAT I, A. B.....of ..... am held and firmly bound unto the Vice-Chancellor, Krishi Vidyapeeth (hereinafter referred to as "Vice-Chancellor") in the sum of Rs..... (Rs.....) to be paid to the Krishi Vidyapeeth for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents.

SIGNED and dated this ..... day of..... One thousand nine hundred.....

WHEREAS, the abovenamed Bounden A. B. (hereinafter referred to as "the Bounden") was on the ..... day of ..... 19..... appointed to and now holds the office of ..... in the office of.....

AND WHEREAS, the Bounden by virtue of holding such office is bound to collect, ..... (here describe the nature of the Cashier's/Store Keeper's/Sub-store-keeper's /Subordinate's duties) and to keep and render true and faithful accounts of his/her dealings with all property and money, which may come into his/her hands or possession or under his/her control such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him/her.

AND WHEREAS, The Bounden has in pursuance of (here quote authority)..... delivered to and deposited with ..... the sum of Rupees..... (Rupees.....) in cash as security for the due and faithful performance by the Bounden of the duties of his/her said office and of any other office requiring security to which he/she may be appointed at any time and of other duties which may be required of him/her while holding any such office as aforesaid and for the purpose of securing and indemnifying the Krishi Vidyapeeth against all loss, injury, damage, costs, charges and expense which the Krishi Vidyapeeth may, in any way, suffer, sustain or have to pay, by reason of the misconduct, neglect, oversight or any other act or omission of the bounden or of any person or persons acting under him/her or from whom hem/she may be responsible.

AND WHEREAS, the Bounden has entered into the above bound in the sum of Rs..... (Rupees.....) conditioned for the due performance by the Bounden of the duties of the said office and of other duties appertaining thereto or which may lawfully be required of him/her and to indemnify the Krishi Vidyapeeth against loss from or by reason of the acts of defaults of the Bounden and of all and every other person and persons aforesaid.

NOW, THE CONDITION OF THE ABOVE WRITTEN BOND is such that if the Bounden has whilst he/she held the said office of ..... as aforesaid always duly performed and fulfilled the duties of his/her said office and if he/she shall, whilst he/she shall hold the said office or any other office requiring security to which he/she be appointed, or in which he/she may act, always duly perform and fulfil all and every the duties thereof, respectively and other duties which may from time to time be required of him/her while holding any such office as aforesaid, and shall duly pay into the Vidyapeeth Account Section at..... all such moneys and securities for moneys as are payable or deliverable to Krishi Vidyapeeth and shall come into his/her possession or control by reason of the said office and if the Bounden, his/her heirs, executors, administrators or legal representatives shall pay or cause to be paid unto the Krishi Vidyapeeth the amount of any loss or defalcation in the accounts of the said.....within 24 hours after the amount of such loss and/or defalcation shall have been demanded from the Bounden by the..... such demand to be in writing and left at the office or last known place of residence of the Bounden and shall also at all times indemnify and keep indemnified and save harmless, the Krishi Vidyapeeth or from and against all and every loss, injury, damage, actions suits proceedings, costs charges or expenses which has been or shall or may at any time of, times, hereafter during the service or employment of the Bounden in such office as afore said or any such offices aforesaid be sustained, incurred, suffered, brought filed, or commended or paid by the Krishi Vidyapeeth by reasons or any act, embezzlement, defalcation, mismanage neglect, failure, misconduct, default disobedience omission or insolvency or the Bounden or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect, otherwise, the same shall be and remain in full force.

PROVIDED ALWAYS AND IT IS HEREBY AGREED AND DECLARED by ..... and between the parties hereto that the said sum of Rs. .... (Rupees.....) so delivered and deposited as aforesaid shall be and remain with the..... (Designation of the officer) for the time being, as such security as aforesaid with full power to the.....(Designation of the Office for the time being as occasion shall require, to apply the said sum of Rupees..... or any part thereof in and towards the indemnity of the Krishi Vidyapeeth or otherwise as aforesaid.

AND IT IS HEREBY FURTHER AGREED THAT in the event of the death of the Bounden or on the final termination of service of the Bounden whether as..... as aforesaid or otherwise or in the event of the Bounden ceasing to hold any office requiring security the said sum of Rs. ....(Rupees.....) shall be retained by the Krishi Vidyapeeth for..... months after the Bounden has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring security and the said sum or so much thereof as shall then remain in deposit and shall not have been applied or appropriated as aforesaid shall on the expiration of the said period of..... months, be returned to the Bounden or his/her heirs and legal representatives as the case may be, without interest and his bound shall remain with the ..... (Designation of the officer) for recovering any loss, injury, damage, cost or expenses that may have been sustained, incurred or paid by the Krishi Vidyapeeth had owing to any act, neglect or default of the Bounden or any such other person or persons aforesaid and which may not have been discovered until after his/her death or the termination of his/her said service, or ceasing to hold any office for which the security was required.

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Krishi Vidyapeeth to take proceeding upon or under this bond against the Bounden or against his/her heirs, executors, administrators or legal representatives after his/her death in case any breach of conditions of this bond shall be discovered after the return of the said security and the responsibility of the Bounden or his estate as the case may be shall all times continue, and the Krishi Vidyapeeth shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the Bounden in respect of matters aforesaid to the forfeiture of the said sum of Rs. .... (Rupees.....) or any part or parts thereof and that should the said sum be insufficient to indemnify the Krishi Vidyapeeth in full, for any loss or damage sustained by them in respect of matters aforesaid or any of them the Bounden shall pay to the Krishi Vidyapeeth on demand such further sum as shall be deemed by the .....to be necessary in addition to the said sum of Rs..... (Rupees.....) to cover loss or damage as aforesaid and that without prejudice to any other rights and remedies for recovering the loss or damage as aforesaid it shall be open to the Krishi Vidyapeeth to recover such further sum payable as aforesaid as arrears of land revenue.

IN WITNESS WHEREOF the Bounden has hereto set his hand the day and year hereinabove written.

.....  
SIGNED AND DELIVERED by the above  
Bounden in the presence of.....

## KRISHI VIDYAPEETH

Form No. KV-15

[Rule 3. 39 (3)]

CASH SECURITY BOND WHERE SECURITY TAKEN IN CASH BY  
MONTHLY DEDUCTION FROM PAY

KNOW ALL MEN BY THESE PRESENTS THAT, I, A. B. .... of  
.....am held and firmly bound unto the Vice-Chancellor") Krishi  
Vidyapeeth (hereinafter referred to as (the "Vice Chancellor" in the sum of Rs. ....  
(Rupees. ....) to be paid to the Krishi Vidyapeeth for which payment, well and  
truly to be made, I bind myself, my heirs, executors, administrators and legal representatives  
by these presents.

Signed and dated this..... day of..... One thousand nine hundred.....

WHEREAS, the abovenamed Bounden A. B. (hereinafter referred to as "the Bounden")  
was on the ..... day of..... 19..... appointed to and now holds the office  
of..... in the office of.....

AND WHEREAS, the Bounden by virtue of holding such office is bound to collect  
..... (here describe the nature of Cashier's/Storekeeper's/Sub-storekeeper's  
Subordinate's duties) and to keep and render true and faithful accounts of his/her dealings  
with all property and money, which may come into his/her hand or possession or under  
his/her control, such accounts to be kept in the form and manner, that may, from time to  
time be prescribed by duly constituted authority and also to prepare and submit such  
returns, accounts and other documents as may from time to time be required of him/her.

AND WHEREAS, The Bounden has in pursuance of Rule 51 of the Bombay Financial  
Rules 1959, delivered to and deposited with..... the sum of Rupees  
.....(Rupees.....) in cash by monthly deductions of Rupees.....  
(Rs.....) to be made from the salary of the Bounden by the.....  
for the time being.....(Designation of the officer) until the whole of the said sum  
of Rupees.....(Rs.....) shall have been  
so delivered and deposited as security for the due and faithful performance by the Bounden  
of the duties of his/her said office and of any other office requiring security to which he/  
she may be appointed at any time and of other duties which may be required of his/her  
while holding any of such office as aforesaid and for the purpose of securing and indemnify-  
ing the Krishi Vidyapeeth against all loss, injury, damage, costs, charges and expenses  
which the Krishi Vidyapeeth may, in any way suffer sustain or have to pay, by reason of  
the misconduct, neglect, oversight or any other act or omission of the Bounden or of any  
person or persons acting under him/her or for whom he/she may be responsible.

AND WHEREAS, the Bounden has entered into the above bound in the sum of  
Rs..... conditioned for the due performance by the Bounden of the duties of the  
said office and of other duties a pertaining thereto or which may lawfully be required of  
him/her and to indemnify Krishi Vidyapeeth against loss from or by reason of the  
acts of defaults of the Bounden and of all and every other person and persons aforesaid.

NOW THE CONDITION OF THE ABOVE WRITTEN BOND is such that if the  
Bounden has whilst he/she has held the said office of .....as aforesaid always duly per-  
formed and fulfilled the duties of his/her said office and if he/she shall whilst he/she shall  
hold the said office or any other office requiring security to which he/she may be appointed  
or in which he/she may act, always duly perform and fulfil all and every duties thereof  
respectively and other duties which may from time to time be required of him/her while  
holding any such office as aforesaid of his/her reasing to hold any office for which the  
Security was required and shall duly pay into the Krishi Vidyapeeth accountsection at.....  
..... all such moneys and securities for moneys as are payable or deliverable to  
Krishi Vidyapeeth and shall come into this possession or control by reason of the said  
office and shall duly account for and deliver up all moneys, papers and other property  
which shall come into his/her possession or control by reason of the said office and if the  
Bounden his/her heirs executors and administrators or legal representatives shall pay or cause  
to be paid unto the Krishi Vidyapeeth the amount of any loss or defalcation in the account  
of the said ..... within 24 hours after the amount of such loss and/or defalcation shall  
have been demanded from the Bounden by the ..... such demand to be in writing  
and left at the (Designation of the office) office of last known place of residence of the  
Bounden and shall also at all times indemnify and keep indemnified and have harmless the  
Krishi Vidyapeeth of from and against all and every loss, injury, damage, action suits  
proceedings costs charges or expenses which has been or shall or may at any time or times  
hereafter during the service of employment of the Bounden in such office as aforesaid. or

any such offices aforesaid be sustained, incurred, suffered, brought filed or commenced or paid by the Krishi Vidyapeeth by reason of any act, embezzlement, defalcation mismanagement, neglect failure, misconduct, default, disobedience, omission or insolvency the Bounden or of any person or persons acting under him or for whom he may be responsible.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the Bounden or on the final termination of service of the Bounden whether as..... as aforesaid or otherwise or in the event of the Bounden ceasing to hold any office requiring security the said sum of Rs.....(Rupees.....) shall be retained by the Krishi Vidyapeeth for ..... months after the Bounden has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring security and the same sum of so much thereof as shall then any remain in deposit and shall have been applied or appropriated as aforesaid shall, on the expiration of the said period of.....months be returned to the Bounden or his/her heirs and legal representatives as the case may be without interest and this bond shall remain with the ..... (Designation of the officer) for recovering any loss, injury, damage, costs or expenses that may have been sustained, for recovering incurred or paid by the Krishi Vidyapeeth owing to any act, neglect for the default Bounden abor any such other person or persons as aforesaid and which may not have been discovered until after his/her death or the termination of his/her said service, or ceasing to hold any office for which the security was required.

PROVIDED ALWAYS THAT THE RETURN at any time of the said security shall not be deemed to affect or prejudice the right of the Krishi Vidyapeeth to take proceeding upon or under this bond against the Bounden or against his/her heirs, executors, administrators or legal representatives after his/her death; in case any breach of conditions of this bond shall be discovered after the return of the said security and the responsibility of the Bounden or his estate as the case may shall all times continue, and the Krishi Vidyapeeth shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the Bounden in respect of matters aforesaid to the forfeiture of the said sum of Rs .....(Rupees.....). or any part or parts thereof and that should the said sum be insufficient to indemnify the Krishi Vidyapeeth in full for any loss or damage sustained by them in respect of matters aforesaid of any of them the said Bounden shall pay to the Krishi Vidyapeeth on demand such further sum as shall be deemed by the..... to be necessary, in addition to the said sum of Rs..... (Rupees.....) to cover or loss damage as aforesaid and that without prejudice to any other rights and remedies for recovering the loss or damage as aforesaid it shall be open to the Krishi Vidyapeeth to recover such further sum payable as aforesaid as arrears of land revenue.

IN WITNESS WHEREOF other Bounden has hereto set his/her hand the day and year hereinabove written.

SIGNED AND DELIVERED by the above Bounden in the presence of :—



Form No. KV-16

[Rule 3.39 (3) (a)]

SECURITY BOND WHERE SECURITY TAKEN IN FROM OF GOVERNMENT  
SECURITIES OR POST OFFICE CASH CERTIFICATES.

KNOW ALL MEN by these present that I, A. B. .... of .....  
am held and firmly bound unto the Vice-Chancellor of Krishi Vidyapeeth (hereinafter referred  
to as "Vice-Chancellor") in the sum of Rupees.....(Rs.....  
to be paid to the Vice-Chancellor for which payment, well and truly to be made, I bind myself,  
my heirs, executors, administrators and legal representatives by these present.

WHEREAS, the above bounden A. B. .... was on the... day  
of.....19.....appointed to and now holds the office of  
.....in the office of.....And whereas the said A. B.  
.....by virtue of such office is bound to collect there  
describe the nature of the Cashier's/Store-keeper's/Sub-Store-keeper's/Subordinate's duties and to  
keep and render true and faithful accounts of his dealings with all property and money which  
may come into his hands or possession or under his control, such accounts to be kept in  
the form and manner that may, from time to time, be prescribed by duly constitute authority and also  
to prepare and submit such returns, accounts and other documents as may from time to  
time be required of him.

AND WHEREAS, the said A. B. .... has in pursuance of rule 3.39  
of the Maharashtra Krishi Vidyapeeth Accounts Code, 1990 delivered to any deposited with  
the.....for the time being.....to the amount of Rs.....(Rs.....  
and bearing No.....of.....duly endorsed in favour  
of the.....for the time being as security of or the due and  
faithful performance by the said A. B. .... of the duties of this said  
office, and of any other office requiring security to which he may be appointed on any time  
and of other duties which may be required of him, while holding any such office as aforesaid  
and for the purpose of securing and indemnifying the Vice-Chancellor, against all loss, injury  
damage, costs or expenses which the Vice-Chancellor may, in any way, suffer, sustain or pay  
by reason of the misconduct neglect, oversight or any other act of the said A. B. ....  
or.....of any person for persons acting under him or for whom he may be responsible.

Now the condition of the above-written bond is such that if the said A. B. ....  
has whilst he has held the said office of.....as aforesaid always duly performed and  
fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any  
other office requiring security to which he may be appointed, or in which he may act, always  
duly perform and fulfil, all and every the duties thereof respectively and other duties which may  
from time to time be required of him, while holding any such office as aforesaid and shall  
duly pay to the Krishi Vidyapeeth .....all such moneys  
as are payable to Krishi Vidyapeeth and shall come into his possession or control by reason of  
the said office and shall duly account for and deliver up all moneys, papers and other property  
which shall come into his possession or control by reason of the said office and if the said A. B.  
.....his heirs, executors or administrators shall pay or cause to be paid  
into the Vice-Chancellor the amount of any loss or defalcation in the accounts of the said..  
within 24 hours after the amount of such loss or defalcation, shall have been  
demanded from the said A. B. ....by the.....such demand to  
be in writing and left at the office or last known place of residence of the said A. B.  
.....and shall also at all times indemnify and have harmless the Vice-Chancellor  
from all and every loss, injury, damage, costs or expenses which has been or shall or may at any  
times or time hereafter during the service or employment of the said A. B. ....  
in such office as aforesaid or in any such other offices aforesaid be sustained incurred, suffered  
or paid by the Vice-Chancellor by reasons of any act, embezzlement, defalcation, mismanage-  
ment, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A. B.  
.....or of any person or persons acting under him or for whom he may be responsible then this obli-  
gation shall be void and of no effect, otherwise the same shall be and remain in full force.

PROVIDED ALWAYS and it is hereby, declared and agreed that the said.....  
 .....for rupees.....( Rs.....) so delivered  
 and deposited as aforesaid or such other securities mentioned in Rule 3.39 of the same amount  
 as the said.....for the time being may consent from time to time to accept  
 and receive in lieu of or exchanged for the same or which the.....for the time  
 being may require the said A. B.....to deposit as additional security to  
 make up the amount of the original security under this bond and the interest thereof shall be  
 and shall remain with.....the.....for the time being as  
 such security as aforesaid, with full powers to the.....for the time being as  
 occasion shall require to dispose of the said.....for Rs.....  
 .....(Rs.....) or a sufficient portion thereof and to apply  
 the proceeds thereof with the interest already accrued thereon in and towards the indemnity as  
 aforesaid of the Vice-Chancellor or otherwise as aforesaid, but that nevertheless the interest  
 accruing on the said.....may in the meantime be paid over to the said A. B. as  
 and when the same shall be realised, if the.....for the time being, shall think fit to  
 do so.

AND IT IS HEREBY FURTHER AGREED THAT in the event of the death of the said  
 A. B.....or on the final termination of the service of the said A. B.....  
 .....whether as such.....as aforesaid or otherwise or in the event of  
 the said A. B.....ceasing to hold any office requiring security the said  
 .....for rupees (Rs.....) or such other securities as  
 may have been substituted therefor or added thereto and this bond shall remain with the  
 .....for the time being permanently or until it is certain that there is no  
 further necessity for keeping it for recovering any loss, injury, damage, costs or expenses that  
 may have been sustained, incurred or paid by the Vice-Chancellor owing to the act, neglect or  
 default of the said A. B.....or any such other person or persons as afore-  
 said and which may not have been discovered until after his death or the termination of his  
 said service or his ceasing to hold any office for which the security was required.

PROVIDED ALWAYS that the return at any time of the said or of any securities substituted  
 therefor or added thereto as aforesaid shall not be deemed to affect the right of the Vice-  
 Chancellor to take proceeding upon or under this bond against the said A. B.....  
 or against his heirs, executors, administrators or legal representatives after his death, in case  
 any breach of the conditions of this bond shall be discovered after the return of the said  
 ..... securities substituted therefor or added hereto as aforesaid and the responsibility  
 of the said A. B... shall at all time continue and the Vice-Chancellor shall be fully indemnified  
 against all such loss or damage as aforesaid at any time.

Provided further that nothing herein contained nor the security hereby given shall be deemed  
 to limit the liability of the said A. B.....in respect of the matters aforesaid  
 to the forfeiture of the sum for which this bond is executed any that should the sum realised  
 by sale, under the power aforesaid of the said or the securities substituted therefor or added  
 thereto be insufficient to indemnify the Vice-Chancellor in full or any loss or damage sustained by him  
 in respect of the matter aforesaid, the said A. B.....shall pay to the  
 Vice-Chancellor on demand such further sum as shall be deemed by the.....for the  
 time being to be necessary in addition to the sum realised by the sale as aforesaid to cover  
 such loss or damage as aforesaid and that without prejudice to any other rights or remedies  
 for recovering the loss or damage as aforesaid, it shall be open to the Vice-Chancellor to recover  
 such further sum payable as aforesaid under this bond as an arrear of land revenue.

IN WITNESS WHEREOF, the said A. B.....has hereunto set his  
 hand this.....day of.....19

Signed and delivered by the abovenamed A. B.....in the presence  
 of.....

(Signature)

- 1.....
- 2.....

## KRISHI VIDYAPEETH

Form No. KV-17

[Rule 3.39 (3) (b)]

## SECURITY BOND WHERE DEPOSITS IN POST OFFICE SAVINGS BANK ARE TAKEN AS SECURITY.

KNOW ALL MEN by these presents that I, A. B. .... of ..... am held and firmly bound unto the Vice-Chancellor of Krishi Vidyapeeth (hereinafter referred to as "Vice-Chancellor") in the sum of Rupees ..... (Rs. ....) to be paid to the Vice-Chancellor for which payment well and truly to be made I bind myself, my heirs, executors, administrators and legal representatives by these presents.

WHEREAS, the above bounden A. B. .... was on the ..... day of ..... 19..... appointed to and now holds the office of ..... in the office of ..... And whereas, the said A. B. .... by virtue of such office is bound to collect (here describe the nature of the cashier's Store-keeper's/Sub-Store-keeper's/Subordinate's duties)

And to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time, be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may, from time to time be required of him.

AND WHEREAS, the said A. B. .... has in pursuance of rule ..... of the Maharashtra Krishi Vidyapeeth Account Code delivered to and deposited with the ..... for the time being the Post Office Savings Bank Pass Book No. .... of him the said A. B. .... duly endorsed in favour of the ..... for the time being and showing a sum of rupees ..... (Rs. ....) to the credit of the said A. B. .... in the Postal Savings Bank at ..... as security for the due and faithful performance by the said A. B. .... of the duties of his said office and or any other office requiring security to which he may be appointed at any time and of other duties which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Vice-Chancellor, against all loss, injury, damage, costs or expenses which the Vice-Chancellor may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A. B. .... or of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above-written bond is such that if the said A. B. .... has whilst he has held the said office of ..... as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office recurring security to which he may be appointed, or in which he may act, always, duly perform and fulfil all and every the duties thereof respectively and other duties which may, from time to time be, required of him, while holding any such office as aforesaid and shall duly paid into the Vidyapeeth Fund ..... at ..... all such moneys as are payable to Krishi Vidyapeeth and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B. .... his heirs, executors or administrators shall pay or cause to be paid up to the Vice-Chancellor the amount of any loss or defalcation in the accounts of the said ..... within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B. .... by the ..... such demand to be in writing and left at the office or last known place of residence of the said A. B. .... and shall also at all times indemnify and save harmless the Vice-Chancellor from all and every loss, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A. B. .... in such office as aforesaid or in any such other offices aforesaid be sustained, incurred, suffered or paid by the Vice Chancellor by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A. B. or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect, other-wise the same shall be and remain in full force :

PROVIDED ALWAYS and it is hereby, declared and agreed that the said Post Office Savings Bank Pass Book and all moneys for the time being standing to the credit of the said

A. B.....in the Post Office Savings Bank and at.....and the interest on all such moneys shall be and shall remain with and at the disposal of the....  
 .....for the time being, as such security as aforesaid with full power to the.....for the time being as occasion shall require to withdraw from the said Pos..Savings Bank the moneys deposited therein and for the time being to the credit of the said A. B.....and the interest thereon or so much thereof as shall be required and to apply the same in and towards the indemnity as aforesaid of the Vice-Chancellor otherwise as aforesaidut that nevertheless the interest accruing on the said money's may in the meantime be paid, to the said A. B.....as and when the same shall be realised if the.....: over the time being shall think fit to do so.

AND IT IS HEREBY FURTHER AGREED THAT in the event of the death of the said A. B.....or on the final termination of the service of the said A. B. ....whether as such.....as aforesaid or otherwise or in the event of the said A. B.....ceasing to hold any office requiring security the said Postal Savings Bank Pass book and the moneys for the time being to the credit of the said A. B. ....in the said Postal Savings Bank and his bond shall remain with and at the disposal of the .....for the time being permanently or until it is certain that there is no further necessity for keeping it for recovering any loss, injury damage, costs or expenses that may have been sustained, incurred or paid by the Vice-Chancellor owing to the act, neglect or default of the said A. B.....or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required.

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect the right of the Vice-Chancellor to take proceeding upon or under this bond against the said A. B.....or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said security and the responsibility of the said A. B..... shall at all time continue and the Vice-Chancellor shall be fully indemnified against all such loss or damage as aforesaid at any time.

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A. B.....in respect of the matters aforesaid to the forfeiture of the sum for which this bond is executed and that should be said sum be insufficient to indemnify the Vice-Chancellor in full or any loss or damage sustained by him in respect of the matter aforesaid, the said A. B.....shall pay to the Vice-Chancellor on demand such further sum as shall be deemed by the.....for the time being to be necessary in addition to the said sum of rupees.....(Rs.....) to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Vice-Chancellor to recover such further sum payable under this bond as..... aforesaid as an arrears of land revenue.

IN WITNESS WHEREOF, the said A. B..... has herein to set his hand this.....day of.....19.

Signed and delivered by the abovenamed A. B.....in the presence of.....

(Signature)

- 1.
- 2.

KRISHI VIDYAPEETH  
FORM No. KV-18  
[Rule 3.40 (a)]  
REGISTER OF SECURITIES

Sr. No.	Name of incumbent with designation	Amount of security	Duties performed	Nature of security furnished	Name of sureties with their places of residence	Notes regarding enquiries about solvency of sureties.	Remarks
1	2	3	4	5	6	7	8

KRISHI VIDYAPEETH  
FORM No. KV-19  
(Rule No. 3.45)

Transit Register of Cheques/Demand Drafts  
(OFFICE OF THE.....)

Date	Cheque No. D. D. No.	Amount	From whom received	Letter No. & Date	Date of Delivery to Cashier	Signature of Cashier	Remarks
1	2	3	4	5	6	7	8

KRISHI VIDYAPEETH  
Form No. KV-20  
(Rule 3.47)  
Bills Register

Bill No. and date	Nature of Bill	Amount of Bills			Gross Amount	Deductions	Net amount	Dated initials of D.D.O.
		Salaries & allowances	T.A. Confin- gencies	P.A. Misc.				
1	2	3	4	5	6	7		

Date of presenta- tion to P. A. O. by P. A. O.	Amount passed	Cheque No. and Date	Vr. No. and date	Cash book Page No.	Head of Account	Initials of D. D. O.	Remarks
8		10		11	12	13	14

KRISHI VIDYAPEETH

FORM NO. KV-21

(Rule 3.49)

Monthly Expenditure Statement for the month of \_\_\_\_\_

Head of Account/Scheme \_\_\_\_\_

Sr. No.	D. O. Bill No.	Voucher No.	Date	Objects of Expenditure					Total Amount
				Salaries	T. A.	Wages	O. E.	and so on	
1	2	3	4	5	6	7	8	9	10

Total for the Month :

Expenditure upto last Month :

Progressive Total :

Verified and found correct,  
Pay and Accounts Officer,

Signature of Drawing and  
Disbursing Officer

**KRISHI VIDYAPEETH**  
**FORM NO. KV-22**  
**(Rule 3.50)**  
**MAIN CASH BOOK**  
**RECEIPT**

Date	Chalan No.	Particulars From whom received	Folio No./Classi- fications	Cash	Bank	Per contra	Total	Initial
1	2	3	4	5	6	7	8	9

**PAYMENT**

Date	Vi. No.	Cheque No.	Particulars To whom paid	Folio No. Classification	Cash	Bank	Per contra	Total	Initial
10	11	12	13	14	15	16	17	18	19



KRISHI VIDYAPEETH

FORM NO. KV-23

[Rule 3.50 (2)]

REGISTER OF CLASSIFIED REVENUE RECEIPTS

Date	Chalan No. Pay-in-slip	From whom Received	I Educational Receipts					Hostel room rent	Light charges	Sale of pro- spectus	Registra- tion fee	
			Tuition fees	Medical fee	Enrol- ment fee	Exam. fee	Eligibi- lity fee					Migration fee
1	2	3	4	5	6	7	8	9	10	11	12	13

Total Fine and dues receipts	II Agril. Receipts			III Veterinary Receipts			IV Fisheries Receipts				
	Sale of grain	Sale of other produce	Sale of Horti- culture produce	Total Agril. Receipts	Sale of birds and Eggs	Other receipts	Total Veterinary receipts	Sale of fish	Other receipts	Total Fisheries receipts	
14	15	16	17	18	19	20	21	22	23	24	25



FORM NO. KV-23—contd.

Other State agency schemes	ICAR Research schemes	ICAR Central Assistance	Other Central agency schemes	Total IX	X ICAR Receipts Receipt occurred from ICAR scheme	Grand Total I to X	Initial of Officer
53	54	55	56	57	58	59	60

KRISHI VIDYAPEETH  
FORM NO. KV-24  
[Rule 3.50 (2)]

DAY BOOK OF RECEIPT/EXPENDITURE

Sr. No.	Head of Account Scheme	Month												Total 1 to 15 months	16 to 31 the month	Total 16 to 31st of the month Col.18+ 35	Remarks				
		1	2	3	4	5	6	7	8	9	10	11	12					13	14	15	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19 to 34	35	36	37

**KRISHI VIDYAPEETH**  
**FORM NO. KV 25**  
 (Rule 3.51)  
**Bill Transit Register**

Sr. No.	Bill No. and Date	Nature of Bill	From whom received	Amount of the bill		Date on which Bill sent to Pay and Accounts Officer's Office	Enclosures, if any.	Signature of D.D.O.	Signature of the person receiving the bill in Pay and Accounts Office	Date of Payment	Remarks
				Gross	Net						
1	2		4	5	6	7	8	9	10	11	12

**KRISHI VIDYAPEETH**  
**FORM NO. KV-25-A**  
 (Rule 3.51)

Pay and Account Officer, ..... Register of Bills received, passed and cheques drawn

Sr. No.	Name of Drawing Officer	Particulars of Bill	D. O. No.	BILL No.	Net Amount	Date of passing the bill with initials of Pay and Accounts Offices	Cheque No. date	Initial of Pay and Accounts Officer	Remarks
1	2	3	4	5	6	7	8	9	

KRISHI VIDYAPEETH  
(FORM NO. KV-26)  
[Rule 3.51 (VIII)]  
REGISTER OF CLASSIFIED REVENUE EXPENDITURE

NAME OF THE SCHEME

1. Salaries											
Date	Vr. No.	Pay	Dearness Allowances	H.R.A.	C.L.A.	Other Allowances	Medical reimbursements	Pension and leave salary contribution	Total salaries	2. Wages	
	1	2	3	4	5	6	7	8	9	10	11

3. Travel Expenses

4. Office expenses (a) Recurring															
T. A. to Staff	T.A. to members	examiners	Total Travel Expenses	Printing of forms	Stat-ionery	POL for staff car	Repairs & Maintenance for staff cars	Ele. charges for office	Water charges	Post-age and Telegram charges	Audit Fee	Repair & Maintenance to office furniture and Equip-ment	Leve-ries to staff	Hot. Weather charges	
	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26



7. Publications	8. Grant-in-Aid salaries	9. Scholarships and Stipends	10. Hospitality expenses	Total Hospitality expenses
49	G.I.A. to affiliated Colleges and Institutions 50	51	Hospitality Expenses 52	54
			Sumptuary Allowances 53	

11. Major Works		12. Minor Works		
Cost of Acquisition of land	Residential Building	Non-Residential Building	Residential Building	Total 12 Minor Works
55	56	57	60	63
	Hostel Building	Total 11 Major Works	Non-Residential Building	Hostel Building
	58	59	61	62

13. Machinery and Equipment		14. Motor Vehicles (Functional activities)		
Immoveable Machinery	Moveable Machinery and Plant	Tools and Plant	Purchase of vehicles for functional activities	Total 14 Motor Vehicles
64	65	66	68	71
		Total 13 Machinery and Equipments	P O L	Repairs and Maintenance
		67	69	70

15 Maintenance		16 Material and Supplies															
Repairs to Machinery and Equipments	72	Annual service contract charges	73	Repairs and Maintenance to Building	74	Total 15 Maintenance	75	Fertilizer	76	Insecticides and Pesticides	77	Chemicals and Glass wares	78	Feed and Fodder	79	Consumable stores	80
16—contd.		17 Interest and Divident				18 Pension and Gratuity											
Seed and Seedling	Total 16	81	82	Interest on loans	83	Contribution to contributory provident fund	84	Total 17	85	Pension	86	Gratuity	87	Commutation of pensions	88	Total pension	89



**KRISHI VIDYAPEETH**  
**FORM No. KV-27**  
 (Rule 3.52)

**REGISTER OF DEDUCTIONS ADJUSTED BY PER CONTRA**  
**PAY AND ACCOUNTS OFFICER**

Sr. No.	Date	Vi. No.	Revenue Receipt										Debt Head Recoveries		
			Net amount of the bill	Rent of building	Service Charges	Recovery of Excess payments	Other Recovery	Total 5 to 8	University Provident Fund	Festival advance	Pay advance	Transfer T. A. Advances	University Provident Fund	Festival advance	Pay advance
1	2	3	4	5	6	7	8	9	10	11	12	13			

Sr. No.	Date	Vi. No.	Revenue Receipt										Debt Head Recoveries		
			Net amount of the bill	Rent of building	Service Charges	Recovery of Excess payments	Other Recovery	Total 5 to 8	University Provident Fund	Festival advance	Pay advance	Transfer T. A. Advances	University Provident Fund	Festival advance	Pay advance
14			15	16	17	18	19	20	21	22	23	24			

Gross Amount of the bill (Col. 4 + 24) Initial of P. A. O. 26

Remarks 27

KRISHI VIDYAPEETH  
FORM NO. KV 28  
(Rule 3.53)

Transfer entry order

PAY AND ACCOUNTS OFFICER.....

Sr. No.	Particulars of transaction with reasons for the proposed Adjustment	Month of account	DEBIT		CREDIT		Remark (Authority for transfer)
			Name of Work	Amount	Name of Work	Amount	
1	2	3	4	5	6	7	8
			Head of Account		Head of Account		

Pay and Accounts Officer/Comptroller

Signature of Officer,  
Initiating the Transfer Entry.

KRISHI VIDYAPEETH  
FORM NO. KV-29  
[Rule 3.55 (i) and 8-1]

Register of Receipt of Deposits under Head.....

PAY AND ACCOUNTS OFFICER.....

Date	Sr. No. of Deposit (Year)	From whom Received	Nature of Deposit	Opening Balance Amount	Initial of PAO	Repayment Date	Amount	Signature of Pay and Accounts Officer	May		June and so on			
									Vr. No.	Amount	Sign. of PAO	Repayment Date	Vr. No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

KRISHI VIDYAPEETH  
FORM NO. KV-30  
(Rule 3.56, 8.7 and 23.8)

Register of Disbursement Recovery of.....Advance

Sr. No.	Name of D.D.O. who has drawn original advance	Vt.No. Date and Amount	Name and Designation of Employee	Previous Balance of the Advance	Recovered during the months	Balance outstanding	Interest		Remarks
							due	Recovered	
1	2	3	4	5	6	7	8	9	10

Name of Drawing and Disbursing Officer ..... Month.....

KRISHI VIDYAPEETH

FROM No. KV-31

[Rule 3.57 (i), 8.17, 23.2 and 23.7]

Schedule of Recovery of .....Loan/advance

Sr. No. who has drawn original advance	D. D. O. date under which original advance/ Loan is drawn	Vt. No. & Designation of Employee	Name and Designation of Employee	Total amount of Advance Loan Paid	Previous Balance of the Advance Loan	Recovered during the month	Amount Recovered	Interest		Remarks
								Due	Recovered	
1	2	3	4	5	6	7	8	9	10	11

Name of Drawing and Disbursing Officer ..... Month.....

## KRISHI VIDYAPEETH

FORM No. KV-32

(Rule 3.58)

Monthly account of Receipt and Expenditure of the Pay and Accounts Officer for the month.....

Sr. No.	Particulars	Receipt upto the end of previous month	Receipt during the month	Progressive total	Sr. No.	Particulars	Expenditure upto the end of previous month	Expenditure during the month	Expenditure Progressive Total
1	2	3	4	5	6	7	8	9	10
1	Opening balance as per cash book.				1	Revenue Expenditure as per statement (in Form 26)			
2	Revenue receipts as per statement (in Form 23)				2	Debt-head Expenditure as per statement (in Form 2 B)			
3	Debt-head receipts as per statement (in Form 2 B)				3	Total Revenue plus Debt-head Expenditure (Sr.1+2)			
4	Total Rev. & Debt head receipts (Sr. 2+3).				4	Closing balance as per main Cash-Book.			
5	Total Receipts plus opening balance (Sr. No. 1+4)				5	Total Expenditure plus Closing balance (Sr.3+4)			
Total :									

Pay and Accounts Officer,  
Krishi Vidyapeeth.

KRISHI VIDYAPEETH  
FORM No. KV-33  
(Rule 3.58)  
STATEMENT OF BANK BALANCES

		PAY AND ACCOUNTS OFFICER _____					Month _____		
Sr. No.	Name of Bank Account	Opening Balance as per Cash Book	Receipts during the month (as per Cash-Book)	Total Expenditure (3+4) during the month (as per Cash-Book)	Closing Balance as per Cash Book	Closing balance as per bank scroll/ pass book	Difference in Col. 7 and 8		
1	2	3	4	5	6	7	8	9	

Certified that the difference shown in column 9 has been reconciled and analysis of differences is noted in the cash-Book.

PAY & ACCOUNTS OFFICER,  
  
KRISHI VIDYAPEETH  
FORM No. KV-34  
(Rule 3.58)  
PLUS MINUS MEMO

		PAY AND ACCOUNTS OFFICER _____					Plus and minus memo for the month of _____		
Sr. No.	Head of Account	Opening balance	Deposits Received Advances paid during the month	Total Col. 3+4	Payment of deposits Advances recovered during the month	Closing Balance Col. 5-6	Remarks		
1	2	3	4	5	6	7	8		

**KRISHI VIDYAPEETH**  
FORM NO. KV-35  
[Rule 3.59 (2)]

Receipt of payment Account for the year 199

Sr. No.		Amount	Sr. No.		Amount
	1			5	
	2			4	
	<b>Receipts</b>				
	1	3		5	6
	<b>Opening Balance :-</b>				
	(i)		(i)		
	(ii)		(ii)		
	(iii)		(iii)		
	<b>Closing Balance</b>				
	(i)		(i)		
	(ii)		(ii)		
	(iii)		(iii)		
	(As per classified receipts) Revenue and debt Head.				
	Total :				

Total :

**KRISHI VIDYAPEETH**  
FORM NO. KV-36  
[Rule 3.59 (2)]

INCOME AND EXPENDITURE ACCOUNT

Sr. No.		Amount	Sr. No.		Amount
	1			5	
	2			4	
	<b>Expenditure</b>				
	1	3		5	6
	<b>Revenue</b>				
	1		4		
	(As per classified receipts) Revenue and debt Head.				
	Total :				

Total :

As per classified Revenue Receipts.

Income

As per classified Revenue Receipts.

Total..

Expenditure except item capitalised and transferred to sheet.

Revenue Expenditure except item capitalised and transferred to sheet.

As per classified and transferred to sheet.

Income over expenditure carried over to Balance sheet.

Total..

KRISHI VIDYAPEETH  
FORM NO. KV-37

[Rule 3.59 (2)]

Balance sheet as at 31st March.....

Sr. No.	Funds and Liabilities	Amount	Sr. No.	Assets and Properties	Amount
1	<b>Deposits Repayable</b>		1	<b>Land—</b>	
	(i) Earnest Money	...	2	<b>Buildings—</b>	
	(ii) Caution Money	...		(i) Residential	...
	(iii) Security Deposit from employees	...		(ii) Non-Residential	...
	(iv) Security Deposit from contractors	...		(iii) Hostel Building	...
	(v) Scholarship	...	3	<b>Machinery—</b>	
	(vi) Gymkhana Fund	...		(i) Moveable	...
	(vii) Other Deposits	...		(ii) Immoveable	...
2	<b>Bequest and Donations</b>	...	4	<b>Furniture and Dead Stock</b>	...
3	Contingency fund	...	5	<b>Office Appliances</b>	...
4	<b>Loans and Advances from Govt.</b>	...	6	<b>Tools and Equipments</b>	...
	(1) Loan for grant of House Building	...	7	<b>Vehicles</b>	...
	Advances to University employees.	...	8	<b>Live Stock</b>	...
5	University Employees Provident Fund	...	9	<b>Stock under University works</b>	...
6	Surplus Assets Account	...	10	<b>Advances—</b>	
7	Loans raised from world Bank	...		(i) Permanent Advances	...
	(Name/kind of loan).	...		(ii) Temporary Advances	...
8	Credit purchases	...		(iii) Transfer Pay Advances	...
		...		(iv) Transfer TA Advances	...
		...		(v) Festival Advance	...
		...		(vi) Conveyance Advance	...
		...		(vii) House Building Advance	...
		...		(viii) Other Advance.	...
		...	11	<b>Investments</b>	...
		...	12	<b>Credit sales</b>	...
		...	13	<b>Balances</b>	...
		...		(i) Cash	...
		...		(ii) at Bank	...
Total :			Total :		





**KRISHI VIDYAPEETH**  
**FORM NO. KV-40**  
 [Rule 3.59 (3)]

Statement of Assets Created, Written off/Disposed of and Balance as on 31st March 19.....

Sl. No.	Nature of Store/Property	Opening Balance at beginning of the year	Value of Receipts during the year		Total	Value of issues during the year		Total	Closing balance at the end of year	Remarks		
			Purchase	Produce		Sale	Losses/ Written of				Transfer	
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>(A) Non-Consumable—</b>												
1	Residential Buildings	...										
2	Non-Res. Buildings	...										
3	Hostel Buildings	...										
4	Other Capital Works (give names)	...										
5	Machinery (Moveable)	...										
6	Machinery (Immoveable)	...										
7	Furniture/Dead-Stock	...										
8	Office Appliances	...										
9	Instruments / Tools and Equipments.	...										
10	Vehicles	...										
11	Live-Stock	...										
12	Other	...										
	<b>Total (A)</b>	...										
<b>(B) Consumable—</b>												
1	Feed/Fodder	...										
2	Fertilizer/Insecticides	...										
3	Building materials	...										
4	Seed/Grain/Farm Produce	...										
	<b>Total (B)</b>	...										

*Note:—*(1) Details of Receipts/Issues are enclosed.  
 (2) Copies of sanction of write off are enclosed.  
 (3) Certified that above position has been verified with office record and found correct.

Signature of Head Office.



## KRISHI VIDYAPEETH

FORM NO. KV-42

[See Rule No. 4.1 (i)]

Classification

Designation of Drawing Officer and H. Q. ....  
 Pay Bill of University employees  
 Supplementary Pay Bill

Drawing Officer  
 Bill No.....  
 Date.....  
 Voucher No.....

Permanent  
 Temporary Date :.....  
 FOR THE MONTH OF .....

(A) Gross Amount of the Bill		(B) Deductions Creditable to other Agencies		(C) Creditable by the Transfer credit to University		(D) Abstract of pay bill	
Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
1. Payment of Establishment.		1. Govt. GPF.		1. University GPF.		(A) Gross Claim (10)	
2. Leave Salary		2. P. L.I.		2. Festival Advance.		(B) Recoveries Payable in cash (21)	
3. Dearness Allowance.		3. Income Tax and Surcharge		3. Pay Advance on Transfer.		(C) Recoveries adjustable (30)	
4. House Rent Allowance.		4. L. T. C.		4. Conveyance Advance.		(D) Total deduction (31) (B+C)	
5. CLA.		5. CTD/RD.		5. House Building Advance.			
6. Other Allowances.		6. Society Loan		6. Recoveries of over payment.			
		7. Prof. Tax		7. Rent of Quarter.			
		8. HBA Payable to other agencies		8. Other recoveries.			
		9. Bank loan					
		10. Other recoveries.					
(A) Total Gross (10)		(B) Total (21)		(C) Total (30)		(D) Net amount to be drawn for disbursement (A-D) (32)	

## PAY ORDER

Passed for payment for Rs. ( )

Dated.....

as follows :

Cheque No. issued.

Rs. +

1. By self cheque for disbursement..... (E)

2. By Cheque, self third party for payment to other agencies (B)

3. By Transfer Credit (C)

Signature of  
 Drawing and Disbursing Officer  
 (With Office Seal)

(1) Cheque to be issued in the name of  
 Drawing and Disbursing Officer.....or  
 third party.....

Date :

Signature of Accountant.

Signature  
 Pay and Accounts Officer



Deductions within University Accounts by transfer Credit												
University C.P.F. Sub- scription	Festival Advance	Pay Advance on transfer	Conveyance Allowance	House Building Advance	Recovery of over- payment	Rent of building	Other Recor- daries	Total deduc- tion by transfer credit	Total deduc- tion (21 to 30)	Net claim (10+30)	Acquit- tance	Remarks
22	23	24	25	26	27	28	29	30	31	32	33	34
Advance												

**CERTIFICATES TO BE SIGNED BY THE DRAWING**

**OFFICER**

- 1 Received contents and certified that I have satisfied myself that all emoluments included in bills drawn 1/2/3 months previous to the date with the exception and those detailed below (of which the total have been refunded by deduction from this bill) have been disbursed to the proper persons and that acquitances have been obtained.
- 2 Certified that Pay and Allowances have been drawn only for the posts created, sanctioned and declared permanent or continued with the sanction of Competent Authority of the University and have verified the sanction and its copy is on my record.
- 3 Certified that in respect of arrear claims, the fact of their drawal in this bill has been recorded in the office copies of original bills from which it remained to be drawn over my attestation.
- 4 Certified that scales of pay, rates of pay, D. A. and other allowances and rates of Leave Salary and all emoluments drawn have been verified with reference to service record are correctly drawn.
- 5 Certified that in respect of claims shown below the documents in support have been correctly drawn up and checked and attached herewith.
 

(a) First payment on appointment	: Appointment order, joining report.
(b) Third payment on appointment	: Medical fitness Certificate.
(c) First payment on transfer	: L. P. C.
(d) Increment	: Increment certificate.
(e) First payment of Suspension allowance	: Suspension order.
(f) Leave Salary	: Leave order, charge report.
(g) First payment on Foreign service or training pay.	: Deputation order, charge report.
(h) First payment of H. R. A. or other Condition allowance.	: Other Conditional allowance Sanction order and Certificate of admissibility.
(i) Special pay or charge allowance or any special remuneration.	: Copy of sanction.
(j) Recoveries by adjustment and by credit to third parties.	: Schedule of recoveries in duplicate in prescribed form.
- 6 Certified that all incidences affecting changes in designation, H. Q. duties and those affecting rates of emoluments are recorded in Service Book and leave account under my attestation.

Drawing and Disbursing Officer.

**KRISHI VIDYAPEETH**  
**FORM NO. KV-43**  
 [Rule 4.2 (b)]

**Increment Certificate**

1) Certified that the Krishi Vidyapeeth servants named below have earned periodical increments from the date cited below:—

Sr. No.	Name of incumbent	Pay Scale Rs.	Present Pay Rs.	Date from which the present pay is drawn	Amount of present increment Rs.	Date of present increment	Pay after present increment Rs.	Period not counted for increment		Nature of absence
								From	To	
1	2	3	4	5	6	7	8	9	10	11

Signature of the Drawing Officer.

## KRISHI VIDYAPEETH

FORM NO. 44

(Rule No. 405)

## LAST PAY CERTIFICATE

Last Pay Certificate of Shri./Smt. .... of the .....  
 ..... proceeding on .....

2 He/She has been paid upto.....at the following rates :-

Particulars	Rate of Amount paid	Particulars	Rate of Amount paid
Substantive Pay		Dearness Allowance	
Officiating Pay		C. L. A.	
Special Pay		H. R. A.	
		Conveyance Allowance	
		P. T. A.	
		Other Allowances, if any,	
	Deductions		
	Net Amount paid		

Income Tax	G. P. F.	P. L. I.
------------	----------	----------

3 His/Her General/Contributory Provident Fund Account No..... is maintained by Accountant General/KV .....

4 He/She made over charge of the office of..... on the ..... noon of .....

5 Recoveries are to be made from the Pay of the Government/KV Servant as detailed on the reverse.

6 He/She 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

7 He/She is entitled to draw the following upto.....as per Accountant General's/KV's authority No.....dated.....

8 He/She is also entitled to joining time as per rules.

9 The details of the income-tax recovered from him/her upto date from the beginning of the current year noted on the reverse.

10 As per Accountant General's/KV's authority No.....dated..... his/her undermentioned L. I. C. Policy/Policies is/are financed from General/Contributory Provident Fund.

Policy No.	Amount	Due date for the payment of premium	Amount of premium	Date of Maturity
------------	--------	-------------------------------------	-------------------	------------------



## Details of Pending Recoveries

1. Pay Advance Rs..... drawn against Vr. No.....  
month Major head .....
2. Tr. T.A. Advance Rs..... drawn against Vr. No.....  
month Major head .....
3. General/Contributory Provident Fund Advanced Rs.....
4. Arrears of Rent for University quarters Rs.....
5. Any other recovery :—

Nature of recoveries	Amount to be recovered	Number of instalments, if any
----------------------	------------------------	-------------------------------

## Deductions made from the Leave Salary

From.....to.....on account of.....Rs.....  
 From.....to.....on account of.....Rs.....  
 From.....to.....on account of.....Rs.....

## Details of payment

Month	Pay	D. A.	C. L. A.	H. R. A.	G. P. F. and other deduction	Amount of Income Tax recovered	Remarks
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							

DRAWING OFFICER.



Head Quarter.....Name..... Designation.....

.....Pay Rs.....D. A. Rs.....Total Rs..... Month of.....

Particulars of journeys and halts						Railway/Air/S. T. Fare				
Departures			Arrivals			Kind of journey i. e. by rail (mail or passenger) Steamer, road or S. T.	Class	No. of fares	Amount	
Station	Date	Hour	Station	Date	Hour				8	9
1	2	3	4	5	6	7				

Rs. Ps.

Distance	No. of days for which daily allowance claimed	Rate	Amount	Actual expenses		Total of each Line	Purpose of journey or halt	Remarks
				Particulars	Amount			
11	12	13	14	15	16	17	18	19

Rs. Ps.

Total \_\_\_\_\_

Less Advance Paid \_\_\_\_\_

Net Payable Rs. \_\_\_\_\_

(In words) Rs. \_\_\_\_\_

(Signature of Employees)

**KRISHI VIDYAPEETH**  
**FORM No. 46**  
**[Rule No. 4.10 (ii) ]**  
**TRAVELLING ALLOWANCE BILL**

Head of Account :

Vr. No.

Date :

(For attending the Meeting of the University Court, Executive Council, Academic Council, External Examiners etc.)

T. A. Check Register page No.

NOTE : 1. All entries in this bill should be filled in before claiming payment.

2. No claim for the payment of travelling and halting allowances will be entertained after the lapse of 6 months from the date of which it was due.

Name of the person for attending the meeting of in the Office of the

FROM			TO			Mode of conveyance	Single fare	Amount claimed
Date	Place	Hours of Departure	Date	Place	Hrs. of arrival			
1	2	3	4	5	6	7	8	9

Halting allowance at Rs. \_\_\_\_\_ per day \_\_\_\_\_

Days Rs.  
Total Rs.

- I hereby declare that no travelling allowance from any public or semi-public authority for a part or whole of the journey in respect of this bill has been claimed by me.
- I further declare that I have travelled \_\_\_\_\_ by railway by First Class/Second Class/S. T. (Ordinary/Luxury/Private Car Single/with other members and shall perform the return journey in the same manner.
- I also further certify that the distances (road mileage) charged are, to the best of my knowledge, the correct distances.

DATE :

Signature of Member

- Certified that the above meeting was convened by the University authorities *vide* letter No. date.....
- Certified that it has been verified from the record that the member was present at the meeting/s as stated in the claim.
- Certified that the journey shown in the bill was for authorised purpose.

Signature,  
Designation \_\_\_\_\_

Passed for Rs. \_\_\_\_\_ only.

Signature,  
Designation \_\_\_\_\_Payment received.  
Revenue Stamp if over Rs. 20

Signature of Member  
 Please Pay Rs. \_\_\_\_\_ )  
 (In words Rs. \_\_\_\_\_ )  
 by Cheque in favour of \_\_\_\_\_  
 Cheque No. \_\_\_\_\_  
 Date : \_\_\_\_\_

Stamp

Pay and Accounts Officer.

KRISHI VIDYAPEETH  
FORM No. KV-47  
(Rule 4.11)

**MEDICAL REIMBURSEMENT BILL**

PART-I

Name of Office \_\_\_\_\_ Bill No. \_\_\_\_\_  
 Head of Account \_\_\_\_\_ Voucher No. \_\_\_\_\_ Date \_\_\_\_\_  
 Major Head : Appropriation  
 Sub-Head : for the year 19  
 Detailed Head : Expenditure including  
 Object of expenditure : this Bill.  
 : Balance available  
 Claim passed for payment for Rs. \_\_\_\_\_  
 (In words) \_\_\_\_\_  
 Date :

Signature  
 Head of Office/Drawing and Disbursing  
 Officer

Countersigned for Rs. \_\_\_\_\_  
 Date :

Signature of Controlling Officer.

Details of Medical Charges

Sr. No.	Name and Designation of University employee	Name of Patient and Relationship with University employee	Period of Medical treatment	Amount of medical charges treatment	Total	Remarks
1	2	3	4	5	6	7
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

**CERTIFICATE**

- 1 Contents Received.
- 2 Certified that Shri./Smt. has limited his/her family to three living children, has a family of \_\_\_\_\_ children on 15th August 1968 and that size has not been exceeded. He/She (or spouse) has undergone Family Planning operation. He/She is eligible for free Medical treatment and reimbursement of Medical charges.
- 3 Monetary Ceiling on account of Reimbursement of Medical charges, if any, has not been exceeded.
- 4 All essential certificates, receipts/bills are enclosed.

Signature of Head of Office.

(For the use of Pay and Accounts Office)

Pay Rs. \_\_\_\_\_ (In words) \_\_\_\_\_

Checked and found correct.

Section Officer

Pay and Accounts Officer,

Paid Vide cheque No. \_\_\_\_\_

date \_\_\_\_\_

for Rs. \_\_\_\_\_

Section Officer.

**MEDICAL REIMBURSEMENT CERTIFICATE****PART-II**

Certificate granted to Shri/Smt./Kumari \_\_\_\_\_

Wife/Husband/Son/Daughter/Mother/Father/Sister/

Brother of Shri/Shrimati \_\_\_\_\_

employed in the \_\_\_\_\_

**CERTIFICATE 'A'**

(To be issued in the case of patients who are not admitted to hospital for treatment)

I, Dr. \_\_\_\_\_

hereby certify

(a) that I charged Rs. \_\_\_\_\_ for \_\_\_\_\_ consultations on \_\_\_\_\_ (here date should be given) at my consulting room /at the residence of the patient;

(b) that I charged Rs. \_\_\_\_\_ for administering \_\_\_\_\_ intramuscular/subcutaneous injections on \_\_\_\_\_

(here date should be given) at my consulting room/residence of the patient \_\_\_\_\_

(c) that the injection administered were not for immunisation or prophylactic purposes;

(d) that the patient has been under treatment at \_\_\_\_\_

\_\_\_\_\_ hospital/my consulting room and that the undermentioned medicines prescribed by me in this connection were essential for the recovery/prevention of serious deterioration in the condition of the patient. The medicines prescribed are admissible and not stocked in the \_\_\_\_\_ (name of hospital) for supply to patients and do not include proprietary preparations for which cheaper substance of equal therapeutic value are available nor preparations which are primarily, foods, toilets or disinfectants.

	Name of medicines	Cost
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		

- (e) that the patient is/was suffering from \_\_\_\_\_ and is/was under my treatment from \_\_\_\_\_ to \_\_\_\_\_
- (f) that the patient is/was given prenatal or postnatal treatment.
- (g) that the X-ray, Laboratory test, etc. for which expenditure of Rs. \_\_\_\_\_ was incurred were necessary and were undertaken on my advice at \_\_\_\_\_ (name of Hospital or Laboratory)
- (h) that I referred the patient to Dr. \_\_\_\_\_ for specialist consultation and that the necessary approval of the \_\_\_\_\_ (here enter full designation of officer whose approval) has been obtained.
- (i) that the patient did not require/required hospitalization.

Signature and Designation  
of Medical Officer and name of  
Hospital/dispensary etc. to which attached.

Place :

Date :

N. B. :- Items not applicable should be struck off. Item (a) is compulsory and must be filled in by the Medical Officer in all cases.

**KRISHI VIDYAPEETH**  
**FORM NO. KV-48**  
 (Rule No. 4.12)  
**BILL FOR CONTINGENT EXPENDITURE**

Bill No. \_\_\_\_\_ Voucher No. \_\_\_\_\_  
 Date \_\_\_\_\_ Date \_\_\_\_\_  
 Classification \_\_\_\_\_

Sub-Vr. No.	Sanction No. and Date	Particulars of claim	Name of Parties to whom payable	Amount
1	2	3	4	5
				Rs. Ps.

Total :

Passed for Payment for Rs. .... (Rs. \_\_\_\_\_)  
 (Below Rs. \_\_\_\_\_)

- (a) Appropriation for 199 Rs.  
 (b) Expenditure including this bill Rs.  
 (c) Balance Rs.

**Certificate**

Drawing and Disbursing Officer.

1. Certified that expenditure charged in this bill was absolutely necessary and/or has actually been incurred.
2. Certified that the progressive totals in the bill has been checked with the expenditure register and found it to agree.
3. Certified that materials/articles have been received in good condition and have been entered in the stock register on page No. \_\_\_\_\_
4. Received Payment

Place

Signature  
 Drawing and Disbursing Officer.

Date :

(for use of Pay and Accounts Office)

Pay Rs. \_\_\_\_\_ (In words Rs. \_\_\_\_\_)  
 by cheque in favour of \_\_\_\_\_

Auditor

Pay and Accounts Officer  
 Krishi Vidyapeeth.

Paid by Cheque No. \_\_\_\_\_ Date \_\_\_\_\_

Signature,  
 Sectional Officer.



**KRISHI VIDYAPEETH**  
**FORM NO. KV-49**  
 (Rule Nos. 4.13, 23.3 and 27.6)  
**SIMPLE RECEIPT BILL**

Bill No. \_\_\_\_\_  
 Date : \_\_\_\_\_  
 Voucher No. \_\_\_\_\_  
 Date : \_\_\_\_\_

Head of account :

Received the sum of Rs. \_\_\_\_\_ (In words Rs. \_\_\_\_\_  
 \_\_\_\_\_) being the Grant-in-aid/Advance for the Period \_\_\_\_\_  
 \_\_\_\_\_ sanctioned by \_\_\_\_\_ vide order  
 No. \_\_\_\_\_ dated \_\_\_\_\_ (Copy enclosed)  
 Date :

Signature  
 Drawing and Disbursing Officer.

Countersigned for Rs. \_\_\_\_\_ (In words Rs. \_\_\_\_\_)

Date :

Signature of Controlling Officer,  
 (Designation)

(For use of Pay and Accounts Office)

Pay Rs. \_\_\_\_\_ (In words Rs. \_\_\_\_\_)

Pay and Accounts Officer,  
 Krishi Vidyapeeth.

Paid by cheque No. \_\_\_\_\_ date \_\_\_\_\_

Auditor

Pay and Accounts Officer,  
 Krishi Vidyapeeth.

KRISHI VIDYAPEETH

FORM NO. KV-50

[Rule No. 5.4 (a)]

Budget Estimates of Revenue Receipts for the year 19 to 19

Major Head \_\_\_\_\_ Minor head \_\_\_\_\_

Name of Drawing and Disbursing Officer \_\_\_\_\_

Sr. No.	Detailed Head of Accounts	Actuals for the years				Budget Estimates 19 —19	Revised Budget Estimates for the year 19— 19	Estimates proposed by the Head of Office	Estimates finalised by the Comptroller	Remarks
		19 —19	19 —19	19 —19	19 —19					
1	2	3	4	5	6	7	8	9	10	
1	Farm Receipts									
2	Educational Receipts									
3	Veterinary Receipts									
4	Fisheries Receipts									
5	Cattle farm Receipts									
6	Seed Receipts									
7	General Receipts									
8	Capital Receipts									
9	Other Receipts									
Total ..										

KRISHI VIDYAPETH

FORM NO. KV-51

[Rule 5.4(b) ]

BUDGET ESTIMATES OF EXPENDITURE FOR 19 —19

Major Head \_\_\_\_\_ Minor Head \_\_\_\_\_ Detailed Head \_\_\_\_\_

Name of Drawing and Disbursing Officer \_\_\_\_\_

Sr. No.	Detailed Heads	Actuals for the year					Budget Estimates for 19	Revised Estimates for 19	Budget Estimates for 19	Estimates finalized by the Comptroller	Reasons for increase or decrease
		19 to 19	19 to 19	19 to 19	19 to 19	19 to 19					
1	2	3	4	5	6	7	8	9	10		
1.1	Salaries										
	(a) Pay										
	(b) Dearness Allowance										
	(c) H. R. A.										
	(d) C. L. A.										
	(e) Washing Allowance										
	(f) Leave Travel										
	(g) Medical Reimbursement										
	(h) Leave Salary & Pension Contributions										
	Total Salary ..										
2	Wages										
3	Travel Expenses										
4	Office expenses :										
	(a) Recurring										
	(b) Non-recurring & T4-OE										
	Total ..										

Sr. No.	Detailed Heads	Actuals for the year					Budget Estimates for 19	Revised Estimates for 19	Budget Estimates for 19	Estimates finalised by the Comptroller	Reasons for increase or decrease
		19 to 19	19 to 19	19 to 19	19 to 19	19					
		3	4	5	6	7	8	9	10		
1	2										
5	Payment for Professional & Special service.										
6	Rent Rates and Taxes										
7	Publications										
8	Advertisement & Publicity Expenses.										
9	Grant-in-aid/Subsidies										
10	Scholarship and Stipend										
11	Hospitality Expenses/Sumptuary Allowances.										
12	Secret Service expenditure										
13	Major works										
14	Minor works										
15	Machinery & Equipments, Tools & Plants.										
16	Motor vehicles										
17	Maintenance										
18	Investment/Loans										
19	Material & Supplies										
20	Interest/Dividends										
21	Pension/Gratuity										
22	Other charges										
23	Live stock										

Grand Total Sr. Nos. 1 to 23: ..

KRISHI VIDYABETH

FORM NO. KV-52

(Rule No. 5.10)

Head of Account :

Register of Grants

Sr. No.	Govt. Resolution No. & Date under which the Grant-in-aid is sanctioned	Purpose of Grant-in-aid sanctioned	Amount sanctioned	Progressive total	Letter No. and Date under which advance receipt sent	D. D. No. and Date of receipt	Signature
1	2	3	4	5	6	7	8
<p>Whether utilisation certificate is necessary? If so, the date by which it is required to be furnished to the Audit Office</p> <p>9</p>							
<p>*Date of submission of utilisation certificate to the Audit Office</p> <p>10</p>							
<p>**Unspent balance, if any</p> <p>11</p>							
<p>Remarks</p> <p>12</p>							

\*In case, there has been delay in submission of utilisation certificate, the reasons therefore may clearly be stated.  
 \*\*Indicate whether the unspent balance has been surrendered by the University.



## KRISHI VIDYAPEETH

FORM NO. 54

(Rule 6.23)

## NOMINAL MUSTER ROLL

## NOTES

1. The Nominal Muster Roll is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose, each morning before the labourers being work.

2. In case of large works, where the work people are not liable to be often removed from one class of work to another, the names of work-people should, if possible, be arranged according to sub-heads of Estimates. When this is done, the allocation sheet is unnecessary.

3. The presence of labourers may be marked on the muster roll by letters indicating the Sub-heads on which they are employed.

4. In case of labour employed on several works at one station or on a single work, where the workmen are liable to be frequently shifted from one sub-head to another, the allocation sheet should be used for the purpose of abstracting charges on each sub-head of a work. It should be attached to the Muster Roll when submitting the letter to the Head Office.

5. Junior Engineer/Asstt. Engineers/University Engineer/Deputy Engineers should be most careful to see that the work is obtained commensurate with the labour charged for and should personally muster the men at irregular and unexpected times, noting such check musters at foot of date concerned.

6. The Muster Roll should be completed as regards totals etc. immediately after the close of the period for which it is kept and the labourers paid as soon as possible.

7. Owing to the introduction of the cash payment system of maintaining works. Abstract, too much stress cannot be laid on the necessary for making prompt payment. Pre-audit of Muster Roll is not necessary.

8. Payment on Muster Rolls should be made on witnessed by the Officer of the highest standing available and he should certify to the payments individually or by groups by a distinctive mark, his initials of signature. The amount paid on each date should be noted in words as well as in figures at bottom of the Muster Roll.

DIVISION  
SUB-DIVISION

DEPARTMENT  
HEAD

SERVICE HEAD

CASH-BOOK  
Voucher No.

Nominal Muster Roll.

No. ....  
of Daily Labour  
employed on  
Sub-Section

Issued to the  
Junior Engineer

Deputy Engineer on  
Accountant

Issued to the Mistry/  
Karkun

I/c  
Sub-Section on

Clerk Junior

Deputy  
Engineer

Completed M. R. recei-  
ved in the Office on

Junior

Clerk, Deputy  
Engineer





PART I — NOMINAL MUSTER ROLL

Outer										Inner
Description No.	Name (grouped according to classes)	Father's name	Residence	Dates	Dates	Total No. of days	Rate per day	Amount *	Dated acknowledgement of the payee	Dated initials and remarks of the Paying Officer made at the time of the payment
1	2	3	4	5	6	7	8	9	10	11

6 (Y) 660—22-a

1. Compared with Daily Labour Reports and found correct.		Daily Total	Total C. O.
Checked arithmetically and found correct.	Dated initial of person making the attendance.	Payees identified and payments on this page witnessed by me.	
Date.....Clerk	Dated initial of the Inspecting Officer.	Signature.....	
		Designation.....	

\*Note:—Any recoveries on account of fines etc. should be noted in red ink below the total amount worked out in this column and the net amount to be paid struck off.

Passed for Rs. .... (Rupees.....)

(Signature)  
(Rank)

Dated the 19

Grand Total of this muster roll .. ..  
Deduct—Payment not made, as per details transferred to  
Register of Arrears—Part II.  
Balance paid (in words) Rupees.....

Rs.	P.

Dated the 19

(Signature)  
(Rank)

**PART-II—DETAILS OF ARREARS OF WAGES DUE TO WORK PEOPLE\***  
(To be transferred to the Register of Arrears of Wages)

Description No.	Name	Father's Name	Residence	Rates	No. of days	Amount	Entered in the Register of Arrears of Wages on page
1	2	3	4	5	6	7	8
				Rs. Ps.		Rs. Ps.	
Total arrears							

Dated the 19

(Signature)  
(Rank)

\* If the arrears pertain to one work only, the details may be compiled from Part-I directly into the Register of Arrears of Wages. If not Part-II should be completed first with the names grouped according to the works to which the arrears pertain.

**KRISHI VIDYAPEETH**  
**FORM No. KV-55**  
 (Rule No. 6.25 )

**DAILY LABOUR REPORT**

Daily Report for the.....day of.....

Sr. No.	Work on which employed	Kind of labour with rate of wages	No. of Labourers	Approximate quantity of Work done.
	2	3	4	5
1				

Signature of the subordinate

**KRISHI VIDYAPEETH**  
**FORM No. KV-56**  
 [Rule No. 6.26 (6)]

**REGISTER OF UNPAID WAGES**

Name of work

Vouchers to which the arrears pertain	Period of muster roll	Description of the labourers	Sr. No. as per Muster Roll	Full Name	Residence	No. of days	Daily Rate	Amount
Voucher No.	Date	4	5	6	7	8	9	10
1								
2								

Vr. No. and date under which arrears are paid

11

Initials of A. E. / Dy. E.

U. E. / Officer-in-charge

12

Remarks

13

**KRISHI VIDYAPEETH**  
(Form No. KV-57 )  
(Rule 6.28 )

**REGISTER OF NOMINAL MUSTER ROLL, FORMS ISSUED**

Sr. No. of the Muster Roll	Indent No. with date	Date of issue	To whom issued		Reference to letter acknowledging receipt (if forms are sent by post) or initials of persons to whom issued	Used for		Initials of UE/DYUE	Remarks
			Name	Dated initials of the UE/DYUE		Vr. No. and date	Amount Rs.		
1	2	3	4	5	6	7	8	9	10

**KRISHI VIDYAPEETH**  
FORM NO. KV-58  
(Rule No. 6.31 )

**REGISTER OF MEASUREMENT BOOK**

Sr. No. of Measurement Book	Date of issue	To whom issued	Signature of person receiving the M. B.	Date of return	Initials of Officer
1	2	3	4	5	6

**KRISHI VIDYAPEETH**  
**FORM No. 39**  
**(Rule No. 6.32)**  
**MEASUREMENT BOOK**

Book No.....  
 Page No.....  
 Name of work.....

Agency by which work is executed.....

Date of measurement	Particulars of work	Details			Contents or area	Last measurement		Total up-to-date	
		No.	L.	B.		D.	Page No.		Quantity
1	2	3	4	5	6	7	8	9	10

## KRISHI VIDYAPEETH

FORM NO. KV-60

[Rule 6.52 (2)]

*Form of Unstamped Receipt to be obtained from Contractors*

Name of work :

Name of Contractor :

Agreement No. :

Receipt No. Month

Date of Supply :

Sr. No.	Kind of Supply	Source of Supply	Quantity	Unit rate stipulated in contract	Amount	Stipulated place of delivery in contract agreement	Actual place of delivery	Remarks
1	2	3	4	5	6	7	8	9

*Note :* (1) If the supply is not provided in Schedule A of contract, the market rate and issue rate should be stated here.

(2) If the articles have been issued to a piece-worker, reference to advance recovery (Receipt No. 1, date, etc.) should be quoted here.

(3) In case of change in stipulated place of delivery, indicate here the action taken to recover or pay to the contractor transportation charges saved or incurred in excess by him.

I hereby agree that the material issued to me for this work vests in the Krishi Vidyapeeth and that any surplus materials not used on this work will be returned in good condition by me to the Krishi Vidyapeeth on demand.

I have accepted the above-noted quantity and the cost thereof may be recovered from my bill.

Date

Signature of

Contractor

Signature of

Store-keeper

Signature of University

Engineer.

For use in Krishi Vidyapeeth Office.

(i) Entered in contractors Ledger, *vide* folio No.

(ii) Adjusted in account of

(iii) Checked and found correct.

Up-to-date account of materials chargeable to the contractor.

	Description of materials
1. Total quantity Stipulated in Schedule A of the tender	Cement M. S. bars, etc.
2. Add for extra items	
(a) Total to be issued :	
Total issue made as per previous receipt No.	
Add issues as on reverse	, Dated
(b) Total up-to-date issues	
Net balance available for future issues (Ab)	Verified

Signature of contractor

University Engineer.

Certified that the total issues of the materials including the above are not in excess of actual requirements of the work and the materials issued as per this receipts is not in excess of immediate requirements of the work.

The materials required for the execution of extra items shall be stipulated in the extra item rate list itself together with the quantity to be supplied, the rate and the place of delivery.

University Engineer.

KRISHI VIDYAPEETH  
FORM No. 61  
[Rule 6.52 (5) ]

REGISTER OF CONTRACTS ENTERED INTO BY THE \_\_\_\_\_ KRISHI VIDYAPEETH

No.	No. of contract	Name of Contractor	Name of Work	Amount of Contract	No. and date of sanction for contract	Date of commencement of Work	Stipulated date of completion	Extension granted	Date of actual completion	Total Payment as per final Bill	Remarks	
										No. and date of bill		
1	2	3	4	5	6	7	8	9	10	11	12	13

KRISHI VIDYAPEETH  
FORM No. KV-62  
(Rule 6.53)

Material at Site Account

Detailed statement of Materials issued to and consumed on works.

Description of materials	Unit	Items	Total	Quantities issued to work during the month	
				Dated initials of University	Deputy Engineer
Estimated requirements					

Balance brought forward from  
Previous statement to end of March  
Total issues for the month  
Total to end of the month  
Quantities consumed on Work during the month.  
Total consumed for the month  
Balance to end of the month

**KRISHI VIDYAPEETH**  
**FORM NO. 63**  
**Rule No. 6.57 (i)**  
**FIRST AND FINAL BILL**

For Contractors and Suppliers:—

To be used when a single payment is made for a job or contract, i. e. only on its completion. A single form may be used generally for making first and final payments several works or supplies if they pertain to the same time. A single form may also be used for making first and final payment to several piece workers or suppliers. If they relate to the same work and billed for at the same time. In this case column should be sub-divided into two parts, the first part for "Name of piece-workers," etc. and the second for "Items of work etc.) and the space in Remarks column used for obtaining acceptance of the bill and acknowledgements of amounts paid to different piece-workers or suppliers.

1. In the case of payments to suppliers red ink entry should be made across the page above the entries relating thereto in one of the following forms applicable to the case, (i) Stock (ii) purchase for (iii) purchases for the Direct-issue to work (iv) Purchase for the work..... Issued to contractor .....

2. In the case of works the accounts of which are kept by sub-heads the amount relating to all items of work following under the same "Sub-head" should be totalled in red ink.

3. Payment should be attested by some known persons when the payees acknowledgements is given by mark, seal or thumb-impression.

4. The persons actually making the payment should initial (and date) the column provided for the purpose against each payment.

Audit /Account Enforcement

CASH BOOK VOUCHER NO.

FOR 19

Name of Contractor/Piece worker/Suppliers

Agreement/Rate List/Requisition.

No. of

Agreement/Rate List/Requisition.

No. of

Names of works.

Account Classification.

Major head

Plan works

Non-Plan works.

Minor Head	Original Works	Communication  Building
	Repairs and Maintenance	

Sub Head or

Detailed head.

**CHECKED**

Transactions of roadside materials entered on the statements of receipts, issues and balances of Road metal.

Provision for the current year Rs.  
 Expenditure incurred including this Bill Rs.

CLERK

ACCOUNTANT

Balance available Rs.

(a) Strike out words which are not applicable.



Quantity	Items of work or supplies (grouped under sub-heads or sub-works of estimates)	Rate Rs. P.	Unit	Amount	Remarks
Measurements recorded by M. Book No. dated	on 19 pages checked by countersigned	Received Rs. ( )			Rupees. —
	in	In final settlement of the works			
University Engineer Asstt. Engineer.	University Engineer Dy. Engineer.	Stamp Payee's Signature Date			
	Witness	vide cheque No.			Dated
		paid by me	by cash		
Pay by cheque Rs. ( ) Dated	in favour of				Dated initials of the persons making the payment.
Pay and Accounts Officer.					

## KRISHI VIDYAPEETH

FORM No. KV-64

[Rule No. 6.57 (ii)]

FRONT PAGE

## Running Account Bill

## Notes

1. Whenever there is an entry in Column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a minus entry in Column 2, equivalent to the amount shown in Column 1 so that the "Total up-to-date" in column No. 3 may become nil.

2. When there are two or more entries in Column 9 relating to each sub-head of estimate, they should in the case of works the accounts of which are kept by-sub-heads be totalled and the total recorded in Column 10 for posting the works abstracts.

## Memorandum of Payments.

3. The figure against (k) should be tested to see that it agrees with the total of items 6 and 7.

4. The Payee's acknowledgement should be for the gross amount paid as per item 7, i. e. (a+b+c).

5. Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression.

Account Classification  
Major Head.

Cash Book Voucher No. for the  
month of \_\_\_\_\_ 19\_\_

Name of Work—

Name of Contractor

Serial No. of this bill

Reference to agreement

Date of order to commence the work.

Due date of Completion of the work as stipulated in the contract.

Extensions granted, if any, from time to time with reference to authority.

PLAN WORKS		(a)	Actual date of Completion—
NON-PLAN WORKS		(a)	
Minor Head	ORIGINAL WORKS	(a) Communication	
	Repairs and Maintenance	Building	
Sub-head or			(1) Security deposit to be recovered as per agreement.
Detailed Head.			(2) Security deposit previously recovered.
Provision during the current year	Rs.	...	(3) Security deposit to be recovered from this bill.
Expenditure including	Rs.		(4) Balance to be recovered.
Balance available	Rs.		

(a) Score out what is not applicable.

(Inner Page)

## I-Account of Work executed

Advance not yet measured	Payment for work		Items of work (grouped under sub- heads and sub-work of estimates)	Unit	Rate	Quantity executed up-to- date as per mea- surement book	Payment on the book of actual measurement.		Remarks (with reasons for delay in ad- justing payments shown in column 1)
	Total as per previous bill	Since previous bill					Total up-to date	Up-to date	
1	2	3	4	5	6	7	8	9	10

Total Carried Over..

Value of work done to date (A)

(D) (B) Deduct value of work shown on previous bill....

Figures (D) in Net value of work since previous bill

words (F).....

Rupees Figures (F) in words Rupees

## II-Certificates and Signatures

1. The measurements on which are based the entires in column 4 to 9 of Account I were made Shri. \_\_\_\_\_ on \_\_\_\_\_ and are recorded at page of M. B. No. \_\_\_\_\_

2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in Column 7 of Account I, some work has actually been done in connection with several items and the value of such work is in no case less than the advance payments as per Column 3 of Account I made or proposed to be made for the convenience of the Contractor in anticipation of and subject to the results of detailed measurement which will be made as soon as possible.

Dated Signature of the officer preparing the bill

Countersigned by

Dated Signature of  
Contractor

University Engineer/Dy. Engineer

(Designation) \_\_\_\_\_

Notes :- Certificate No. 2 must be signed by an officer of the rank of above Deputy Engineer.

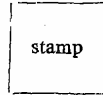
## III-Memorandum of Payments

1. Total value of work actually measured, as per part-I 8, Entry (A)		Rs.	Ps.
2. Total "Up-to date" Advance Payment for Work not yet measured, as per Account I, Column 3, Entry (B)			
3. Total (Items 1-2)			
4. Deduct Amount withheld :-			
Figures for Works Abstract	(a) From previous Bill as per last Running Account Bill.....	Rs.	Ps.
Rs.	Ps.	(b) From this Bill	
5. Balance, i. e. "Up-to-date" payments, (Items 3-4)-			
6. Total amount of payments already made as per entry (K) of last Running Account Bill No. _____ of forwarded with accounts for			
7. Payments now to be made, as detailed below :-			
(a) By recovery of amounts creditable to this work.		Rs.	Ps.
Value of material supplied in (a)			
Total 4 (b) 7+(a)	G.		
By recovery of amounts creditable to other			
(b) works or heads of accounts :-			
Value of stock supplied in for (b)			
(c) By cheque	Rs.		
(i) Water/Electric Charges		Rs.	
(ii) Hire Charge		Rs.	
(iii) Security Deposit		Rs.	
(iv) Fine/Penalties		Rs.	
(v) Income tax		Rs.	
(vi) Net Payable to contractor		Rs.	
	Total (C)	_____	
	Total (7)	_____	

Passed for payment Rs.....(Rs.....)  
 Accountant.....University Engineer

Received Rs. (.....) As per above Memorandum on account  
 of this work.

Dated 19



Witness

(Full Signature of the Contractor)

IV-Remarks

(This space is reserved for any remarks which the Disbursing Officer for the University Engineer may wish to record in respect of the execution of the work, check of measurements of the state of Contractor's account.)

PART-V

(For the use of Pay and Accounts Officer)

Pay Rs.....(In words Rs.....as) below :

(a) By Cheque Rs.....(In words.....)  
 Rs. (In words).....to contractor  
 Rs. (In words).....income tax

(b) By per Contra :

(Rs.....(In word.....) as per column 7 (c).

Auditor Section Officer, Pay and Account Officer.

Paid *vide* VR. No.....Date.....  
 Cheque No. ....Date.....

Cashier Pay and Accounts Officer

**KRISHI VIDYAPEETH**FORM No. KV-65  
(Rule No. 6.60)*Register of works / schemes*

..... Krishi Vidyapeeth  
 ..... Department  
 Name of work of Scheme  
 Budget provision Original  
 Revised  
 Supplementary  
 Total

Major Head  
 Minor Head  
 Sub-Head  
 Detailed Head

Total sanctioned estimated expenditure  
 particulars of sanction.

Name of Division	Expenditure till end of previous year	Amount											Expenditure during the current year														
		April	May	June	July	August	September	Total for first quarter	Total for second quarter	Total for third quarter	Total for fourth quarter	Total for first-half year	Total for second half year	Total for year													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28

Total beginning till end of half year	October	November	December	January	February	March	Total for fourth quarter	Total for second half year		
12	13	14	15	16	17	18	19	20	21	22

Total for year	March final	March supplementary I	March supplementary II	Total for year	Progressive total till end of year
23	24	25	26	27	28

KRISHI VIDYAPEETH

FORM NO. KV-66

(Rule No. 6.61)

Register of issue of material to contractors on credit

Sr. No.	Store Issue Indent	Date	Name of the Contractor	Description of material	Quantity issued	Rate	Amount	Initial of Officer	Full details of recovery	Initial of Officer
1	2	3	4	5	6	7	8	9	10	11

KRISHI VIDYAPEETH

FORM NO. KV-67

(Rule No. 6.62)

CONTRACTOR'S LEDGER

Name of Contractor :-

Date	No. of a running account bill	Serial No.	Net transactions detailed by suspense heads		Name of work of account (in red ink) and particulars of transactions	Gross transaction		Total Value of work or supplies	Remarks	
			Advance payment (+)=Debits (-)=Credits	Secured Advance (+)=Debits (-)=Credits		Debits	Credits			
1	2	3	4	5	6	7	8	9	10	11

KRISHI VIDYAPEETH  
FORM NO. KV-68

[ Rule No. 6.67 (1) and 11.3 ]

Register of Civil Buildings/Immovable Properties

1	2	3	4	5	6	7	8
Sr. No. of subsidiary structure	Name of Building	Source of funds from which purchased or erected or transferred	Date of erection or purchase (if purchased) or date of purchase of as near as can be ascertained)	Recorded value	Original estimate	Final cost	By whom and how occupied

9	10	11	12	13	14	15
Wall	Roofs	Floor	No. of story	Superficial plinth area including verandah sq. meter	Cubic contents (cub, meter)	Purpose for which utilised

16	17	18	19	20	21	22	23	24	25
Valuation at the beginning	Date	Additions	Deductions	Date	Year	Amount	Depreciated value at the end of the year	Remarks	Initial of University Engineer

KRISHI VIDYAPEETH



2. THE ABOVE INFORMATION WAS ENTERED  
BY THE ASSISTANT DISTRICT ENGINEER

**KRISHI VIDYAPEETH**  
**FORM NO. KV-69**  
 [ Rule No. 6.67 (2) ]  
*Register of Roads*

Name of the Institution :

Sr. No.	Name of Road	From Village	To Village	Length	Breadth	Class of Road	Date of completion	Average cost per mile/km when constructed
1	2	3	4	5	6	7	8	9
1	2	3	4	5	6	7	8	9

**KRISHI VIDYAPEETH**  
**FORM NO. KV-70**  
 [ Rule 7.8 (1) ]

2. THE ABOVE INFORMATION WAS ENTERED  
BY THE ASSISTANT DISTRICT ENGINEER

**KRISHI VIDYAPEETH**  
**FORM NO. KV-70**  
 [ Rule 7.8 (1) ]  
*Register of Stocks and Stores Received*

Sr. No.	Date of Receipt of Stores	Order No. and date	Description of stores	From whom received	Quantity	Unit	Rate	Amount	Store ledger No.	Initials of Officer
1	2	3	4	5	6	7	8	9	10	11
1	2	3	4	5	6	7	8	9	10	11

KRISHI VIDYAPEETH

FROM NO. KV-71

[ Rule 7.8 (2) ]

Indent for Stores

Name of Office..... Date : .....

Sr. No.	Description of Stores	Quantity indented	Particular of stores issued		Rate	Value	Name of the person to whom stores are to be delivered	Name of work with name of the contractor from whom value is recoverable	Signature of the person specified in Col. 8 for having received the quantity mentioned in Col. 4
			Quantity	Unit					
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

Dated/Signature of the Store-keeper.

Name, designation and signature of the person indenting the stores.

KRISHI VIDYAPEETH

FORM NO. KY-72

[ Rule No. 7.8 (2) ]

Register of Issue of Stores

Sr. No.	Date of issue	Indent No. and date	Quantity	Unit	Rate	Value	To whom issued	Name of the Work	Stock Register folio No.
1	2	3	4	5	6	7	8	9	10

Whether work is departmental or entrusted to contractor	Initial of officer	Details of Recovery where issue is made to contractor			Initials of officer	
		Receipt No.	R. A. Bill No.	Date		Amount recovered
11	12	13	14	15	16	17

**KRISHI VIDYAPEETH**  
**FORM NO. KV-73**  
**[ Rule 7.8 (3) ]**  
**STORE LEDGER**

Name of Office.....				Details of Material				
Date of receipt	From whom received	Quantity	Rate	Value	Signature of officer	Date of issue	To whom issued	Indent No. and date
1	2	3	4	5	6	7	8	9
	APRIL 1968							
	APRIL 1968							
	APRIL 1968							

Quantity	Rate	Value	Balance	Signature of Officer	Remarks (Balance is to be recorded by each Transaction)
10	11	12	13	14	15

[ Rule No. KV-73 ]

K. S. S. S. S.

SRINAGAR OFFICE

FORM NO. 74

[Rule No. 7.8 (4), 14.8 and 27.2 (1) (e)]

REGISTER OF DEAD-STOCK/MOVEABLE PROPERTY

Sr. No.	Description of articles	Authority for purchase and date of purchase	Number or quantity	Value	Initials of Head of Office	Final Disposal No. of quantity and nature of disposal	Authority or Voucher No.	Amount realised and date of credit	Amount written off	Balance in stock		Initials of Head of Office	Remarks
										No.	Value		
1													
2			4	Rs. 175						11	12	13	14

Value of stock as on 31.12.1954 Rs. 175

Value of stock as on 31.12.1955 Rs. 175

Value of stock as on 31.12.1956 Rs. 175

Value of stock as on 31.12.1957 Rs. 175

Value of stock as on 31.12.1958 Rs. 175

Value of stock as on 31.12.1959 Rs. 175

Value of stock as on 31.12.1960 Rs. 175

Value of stock as on 31.12.1961 Rs. 175

Value of stock as on 31.12.1962 Rs. 175

Value of stock as on 31.12.1963 Rs. 175

Value of stock as on 31.12.1964 Rs. 175

Value of stock as on 31.12.1965 Rs. 175

Value of stock as on 31.12.1966 Rs. 175

Value of stock as on 31.12.1967 Rs. 175

Value of stock as on 31.12.1968 Rs. 175

Value of stock as on 31.12.1969 Rs. 175

Value of stock as on 31.12.1970 Rs. 175

Value of stock as on 31.12.1971 Rs. 175

Value of stock as on 31.12.1972 Rs. 175

Value of stock as on 31.12.1973 Rs. 175

Value of stock as on 31.12.1974 Rs. 175

Value of stock as on 31.12.1975 Rs. 175

Value of stock as on 31.12.1976 Rs. 175

Value of stock as on 31.12.1977 Rs. 175

Value of stock as on 31.12.1978 Rs. 175

Value of stock as on 31.12.1979 Rs. 175

Value of stock as on 31.12.1980 Rs. 175

REV. 202 YALLAGU DE DEBORA

1954-55

EC574 NO 15

SRINAGAR OFFICE

KRISHI VIDYAPEETH

FORM NO. 75

[ Rule No. 8.3 ]

BILL FOR REFUND OF DEPOSIT

Sr. No.	Reference to Receipt No. and date under which deposit was received	Name of depositor	Nature of Deposit	Amount Originally deposited	Amount of deposit to be refunded	No. and date of sanction for refund (with a copy of order)
1	2	3	4	5	6	7

Note.—The bill should be accompanied by the original receipt of deposit.

Received this..... day of..... 19... the sum of Rs..... (Rs.....) being the amount payable to..... on account of the deposit described above.

(1) Certified that the entry in the Deposit register was certified and note of refund is taken therein.

(2) Passed for payment to Shri..... (Rs. .... ) Rupees..... Revenue Stamp  
 Claimant Signature

..... Drawing Officer..... Drawing Officer

Yr. No. ...., Date .....

Pay Rs. .... (Rupees.....)  
 by cheque/cash.

..... Pay Accounts Officer.

## KRISHI VIDYAPEETH

FORM No. KV-76

(Rule 9.2)

## PROVIDENT FUND LEDGER

Name \_\_\_\_\_ Designation \_\_\_\_\_ A/C No. \_\_\_\_\_

Year 19	Subscription	Refund of Advances	Total	Withdrawal	Monthly Balance
1	2	3	4	5	6
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					

Total :

Opening balance as on 1st April 19	Rs.....
Subscription .. ..	Rs.....
Refund of Advance .. ..	Rs.....
Interest .. ..	Rs.....
Total .. ..	Rs.....
Less with drawal .. ..	Rs.....
Closing balance as on 31st March 19	

Posted by \_\_\_\_\_

Checked by \_\_\_\_\_

Examined by \_\_\_\_\_

ASSISTANT COMPTROLLER.

**KRISHI VIDYAPEETH**  
FORM No. KV-77  
[ Rule No. 9.2 ]  
*Register of Provident Fund Advance*

Sr. No.	Name of the person	GPF A/c No.	Advance sanctioned	Purpose	No. and date of sanction	No. of instalments	Amount of instalment	Cheque No. and date	Signature of Assistant Comptroller
1	2	3	4	5	6	7	8	9	10

**KRISHI VIDYAPEETH**  
FORM No. KV-78  
[ Rule No. 9.2 ]  
*Broadsheet of Provident Fund for the year 19.....*

Sr. No	Name of sub-subscriber	A/c No.	L.F. No.	Balance at the comment of year	Receipts for the month of												Total 5 to 17
					April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Interest	Total	Withdrawals in the month of												Total withdrawals	Closing Balance	Remarks	
		April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March				
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	(20-33)



KRISHI VIDYAPEETH  
FORM No. KV-79  
[ Rule No. 9.2 ]  
Provident Fund Cash-Book

Receipts							
Date	Receipt No. / Cheque No.	Particulars	L. F. No.	Cash	Bank	Contra	Total
1	2	3	4	5	6	7	8
							Initial of officer 9

Payments

Date	Vr. No.	Particulars	L. F. No.	Cheque No.	Cash	Bank	Contra	Total	Initial of Officer
10	11	12	13	14	15	16	17	18	19

KRISHI VIDYAPEETH  
FORM No. KV-80  
( Rule No. 9.2 ]

*Stock Register of Insurance Policies*

Sr. No.	Date	Policy No.	Name and designation of Policy holder	Ledger folio No.	Amount Rs.	Premium Rs.	How payable Quarterly/ monthly or yearly and from what date.	Due date of payment of premium	Date of Maturity of policy	Initial of Officer.
1	2	3	4	5	6	7	8	9	10	11

KRISHI VIDYAPEETH

Form No. 81

(Rule No. 9.3)

Annual Statement of Account of "University Employees Provident Fund" for the Year.....

Account Slip

1. Name of the Subscriber .....
2. Designation and address.....

(Rate of interest Rs.....per cent per annum.....)

Account No.	Opening Balance	Subscription received	Recoveries of Advance	Interest for the year	Total	Advances	Withdrawals	Closing Balance
1	2	3	4	5	6	7	8	9

Dated the

No.....dated.....

Assistant Comptroller,  
Krishi Vidyapeeth

To,  
The Comptroller,  
Krishi Vidyapeeth.

Subscriber

I acknowledge receipt of the account slip for the year ending 31-3-  
The balance is acceptable to me/is not acceptable to me and discrepancies are  
shown in the attached statement for reconciliation.

KRISHI VIDYAPEETH  
FORM No. KV-82  
( Rule No. 10.2 and 12.17 )  
*Log-Book for Motor-Car/Jeep etc.*

Vehicle No. ....

Date	Supply		Time		Journey		K. M. reading at the time of departure	K. M. reading at the time of return	Total run in K. M.	Name of Driver	Purpose of journey in brief	Name of officer using the vehicle	Signature of the officer using the vehicle
	Petrol	Oil	Dep.	Arrival	From	To							
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Signature of the Officer  
incharge of the vehicle  
15

Details of bill

16

Remarks

17

KRISHI VIDYAPEETH  
FORM No. KV-83  
[Rule No. 10.4]

History Sheet of Motor Vehicle

PART-I

Sl. No.	Date of Purchase	From whom Purchased	Value	Year of manufacture	Vr. No. and date	Type of vehicle	To whom allotted	Engine No.	Chassis No.	Initial of Officer
	2	3	4	5	6	7	8	9	10	11
1										

PART-II

Date of report of the driver	Repairs required	Estimated cost of repairs	Actual cost	Vr. No. and date	Name of agency who repaired the vehicle	Date on which vehicle is again brought on road	Sanctions No. and date	KMs. running at the time of report	When this item of repairs last done	Stock Book page No. of scrap material Register Rule 10.7	Initial of Officer
	2	3	4	5	6	7	8	9	10	11	12
1											

PART-III

No. of new Tyers fitted	Date	Date of replacement of tyres in Col. No. 1	Actual running in KMs.	No. of tyres replaced	Value	Stock Book page No. of scrap material Register Rule 10.7	Initial of Officer
	2	3	4	5	6	7	8
1							

**KRISHI VIDYAPEETH**  
**FORM No. KV-84**  
 [Rule No. 10.11]  
**Register for Payment of Insurance and Vehicle Tax**

Office of the .....										
Sr. No.	Name of Company with whom insured	Period covered by Insurance Premium	Amount	Vr. No. and date	Insurance Certificate No.	Period for which vehicle Tax paid	Amount	Vr. No. and date	Initial of Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11

**KRISHI VIDYAPEETH**  
**FORM No. KV-85**  
 [Rule No. 6.67 (3) and 11.2]

Name of the Institution.....										
Sr. No.	Situation of Land		Areas		Boundary sketch of the Land	Date and Authority of acquisition	From whom acquired	Purpose for which acquired	Date of Transfer of Award to the University	Remarks
	Villages	Survey No.	Hectare	5						
1	2	3	4	5	6	7	8	9	10	

Amount of Compensation paid	Total value of the Land	Land Revenue Payable	Other Tax Cess Payable	Land Development work done		Construction of well/borewell	Date of Inspection	Signature of the Officer Incharge	Remarks			
				Year	Amount					Year	Amount	
Vr. No. and date	11	12	13	14	15	16	17	18	19	20	21	22

## KRISHI VIDYAPEETH

FORM No. KV-86

( Rule No. 11.4 )

*Plot History Register*

1. Name of the Institution
2. Plot No.
3. Area, Situation (To be shown by a plan)
4. Topography—
5. Description of the Soil.
  - (A) Physical—
    - (1) Colour
    - (2) Depth
    - (3) Capillarity
    - (4) Percolation
  - (B) Chemical—
    - (1) Analysis of the Soil
    - (2) Interpretation of the chemical analysis
6. Description of well—
  - (A) Date of Construction
  - (B) Value
  - (C) Depth
  - (D) Diameter
  - (E) Irrigation (In Hectare)

**KRISHI VIDYAPEETH**  
**FORM NO. KV-87**  
**[Rule No. 11.5 (a)]**

**REGISTER OF NURSERY PLANTS**

Name of Office \_\_\_\_\_ survived \_\_\_\_\_

Site Plot	Date of sowing	Quantity of seed sown	Germination (No. of Plants)	No. of Plants	Reference to Register of Plants where carried over with date	Initials of Farm Superintendent	Remarks
1	2	3	4	5	6	7	8

KRISHI VIDYAPEETH

FORM NO. KV-88

[ Rule No. 11.5.(b) ]

REGISTER OF PLANTS

Name of Office \_\_\_\_\_

Kind of Plant \_\_\_\_\_

Site Plot	Date of Receipt	Source of receipt (In case of transfer from Nursery Register give reference to page)	Cost (in case of purchase)	Date of review of girth	No. of Plants found dead during the year	Date of transfer to Register of Trees	No. of Plants transferred to Register of Trees
1	2	3	4	5	6	7	8

Reference to page of Register of Trees	Initial of incharge	Reviewed by farm Superintendent	Reference to orders of Competent Authority approving mortality	Remarks
9	10	11	12	13



**KRISHI VIDYAPEETH**  
**FORM No. KV-89**  
**[Rule-11.5 (C)]**  
**REGISTER OF PLANTIS**

Sr. No.	Situation	Measurement Girth of Stem	Measurement Height of the stem	Cubic contents of timber	Kind of tree	Age/date	Signature of the Farm Supdt.
1	2	3	4	5	6	7	8
1							

No. and date of orders sanctioning the disposal of tree	Amount for which sold	Name and Designation of person holding the auction or Sanctioning the sale	No. and date of receipt	Remarks including any explanation of necessary why less than the normal price was realised
9	10	11	12	13

**KRISHI VIDYAPETH**  
**FORM No. KV-90**  
**[ Rule No. 11.5 (d) ]**  
**Register of Fruit Trees**

No. of Sq. Plot	Name of the fruit crop with details of varieties	Sources and date of receipt of fruit plant	Date of planting of fruit trees in the field	Cost in case of purchase and ref. to page in case of transfer from Nursery Register	Number of fruit trees/plants					Found dead during the year
					At the commencement of the year		At the close of the year		Planted during the year	
					Bearing fruit trees	Still in the unbearing stage	Others			
1	2	3	4	5	6	7	8	9	10	

Reasons of death of plants	Total survived Add cols. 6, 7, 8 and 9 less col. 10	At the close of the year		Condition of Plants/trees at the time of fruiting and periodic review and date of review	Yield per square/plot		Income from sale of fruits/produce		Remarks	
		Bearing fruit trees	Still in the unbearing stage		Expected qt.	Actual qt.	Expected Rs.	Actual Rs.		
11	12	13	14	15	16	17	18	19	20	21

KRISHI VIDYAPEETH  
FORM No. KV-91  
[ Rule No. 11-7, 25-5 and Appendix-VI- (2) (i) ]

DIVISION OF FARM

CULTIVATION SHEET

Farm Plot No                      Sub-Plot No.                      Area                      Hectare  
*Crops and its variety*

PURPOSE

TREATMENT { Preparatory tillage —  
Manure per Hectare —  
Seed-Rate per Hactare —  
Subsequent cultivation —  
Irrigation —

Previous treatment { *Crop and its variety* —  
Cultivation —  
Manure per hectare —  
Irrigation —

Name of the Crop and Kind of Produce	Yield of Crop						Cost of Cultivation				
	Quantity		Value				Name of Item	Per plot		Per Hectare	
	Per plot	Per Hectare	Per plot	Per Hectare		Rs.		Ps.	Rs.	Ps.	
	Kgs.	Kgs.	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
Principal Product ..							Preparatory tillage				
	Bye-products ..						Manure and manuring- Seed and sowing				
Principal products ..							Irrigation				
	Bye-products ..						After tillage and care (Including watching etc.)				
Principal products ..							Harvesting and Pre- paring for market				
	Bye-products ..						Marketing charges				
Principal products ..							Supervision charges				
	Bye-products ..						Interest on the outlay				
Principal products ..							Rent of land				
	Bye-products ..						Hire charges for appli- ances				
Principal products ..							Miscellaneous for charges				
	Bye-products ..						Apportioned working cost				
Total -							Total				

Note :—



KRISHI VIDYAPEETH

FORM No. KV-92

(Rule No.11.8)

Muster Roll of Laboures employed under \_\_\_\_\_ on \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ 19 \_\_\_\_\_

No.	Name	Category	Residence	Days																														
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
				Total																														

Rate	Per	Amount	Deduct- ions fine etc.	Balance due	Signature in token of Receipt of amount		
						Rs.	P.

Date / / 19 \_\_\_\_\_ Total Payments due Rs. \_\_\_\_\_ Payment made Rs. \_\_\_\_\_ Balance due Rs. \_\_\_\_\_

Certifide that the Payments are made before me.

Signature and Designation.

KRISHI VIDYAPEETH

FORM No. KV-93

(Rule No. 11.9)

DAILY LABOUR SHEET

Name of Farm .....

No. of Plot	Sub-Plot No.	Crop or other Head of charge	Requirement as per norms		Labour actually employed		Cattle	Engine	Oil in Machine litres	Bullocks	10	11	12	13	14	15	16
			Men	Women	Men	Women											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		

Initial of Farm Incharge

Approximate area covered in work

Details of work done

Remarks (Reasons for Excess Employment)

KRISHI VIDYAPEETH

FORM No. KV-94

(Rule No. 11.10)

THRESHING YARD REGISTER

Name of Farm.....

Sr. No.	Name of produce	Plot No.	Area Hectare	Total produce Kg.	Date of Harvest	Period of Harvesting		Date of delivery to store clerk
						Threshing		
1		3	4	5	6	7		8

Quantity delivered to Store		Yield Book page No.	Dated Initials of		Remarks
Principal Kg.	By-products Kg.		Harvester	Farm Incharge	
9	10	11	12	13	14





## KRISHI VIDYAPEETH

FORM No. KV-96

(Rule No. 11.12)

Original  
 Duplicate  
 Triplicate

## DELIVERY MEMO

Name of Farm :

Book No. .... Block Farm No. .... Sr. No. ....

Form of delivery of farm produce by the Agricultural Assistant of the farm in to the custody of the store incharge ).

To,

The Store Incharge.....

Please take the under mentioned Farm produce in your charge :—

Survey No. Cultivation Sheet No.	Kind of produce	Quantity Kgs.	Condition of produce	Remarks
1	2	3	4	5

Date :

Agril. Assistant.

Jr. Research Assistant

Senior Research Assistant.

Verified the entry in cultivation sheet page No.

and yield book page No.

Assistant Farm Superintendent.

Received the material and entered on store day book page No.

Agril. Assistant  
(Store).

Verified the entry in Store Day Book and found correct.

Store Incharge.

KRISHI VIDYAPEETH

FORM No. KV-97

(Rule Nos. 11, 13, 11.15 and 14.8)

STORE JOURNAL

Date	Ledger Book Page No.	Name or description of articles with detailed specifications	Authority under which purchased/ received		No. or quantity of articles received		Cost or Present value	Date	Ledger Book Page No.	Name or description of articles with detailed specifications	Authority under which sold or loss Bill or Receipt No. and date																
			memo No. under which received from farm	or delivery	Kg.	gm.						No.	Incident or supply order														
1	2	3	4	5	6	7	8	9	10	11	12																
<table border="1"> <thead> <tr> <th>No. of quantity disposed off/sold or loss</th> <th>Cost or present value</th> <th>Initial of the Incharge</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Kg.</td> <td></td> <td></td> <td></td> </tr> <tr> <td>13</td> <td>14</td> <td>15</td> <td>16</td> </tr> <tr> <td></td> <td></td> <td>17</td> <td>18</td> </tr> </tbody> </table>												No. of quantity disposed off/sold or loss	Cost or present value	Initial of the Incharge	Remarks	Kg.				13	14	15	16			17	18
No. of quantity disposed off/sold or loss	Cost or present value	Initial of the Incharge	Remarks																								
Kg.																											
13	14	15	16																								
		17	18																								

KRISHI VIDYAPEETH

FORM No. KV-98

(Rule Nos. 11.14 and 11.15)

**REQUISITION FOR STORE MATERIAL**

Office of the.....

Sr. No.	Description of Item	Quantity		Page No. of store Journal	Purpose with Plot No./Area	Dated Signature of person for having received the quantity mentioned in column No. 4
		Indented	Supplied			
1	2	3	4	5	6	7

Dated Signature of Store-keeper.

Name, designation and signature of the person indenting the store.

KRISHI VIDYAPEETH

FORM Nos. KV-99

(Rule Nos. 11.16 and 14.8)

Name of Office :--

Name of article :--

Date	Store Journal Page No.	Opening balance on hand	From whom received	Purchased (quantity) from farm source	Received (quantity) other source	Total 3+5+6	Date	Store Journal page No.	To whom issued	Sold Quantity kg.	Amount Rs.
1	2	3	4	5	6	7	8	9	10	11	12

Receipt No. and Date	Bill No. credit ledger No.	Transfer to Farm and other agency (quantity)	Total disposal (11+15)	Balance	Dated Initials of the Farm Incharge	Remarks
13	14	15	16	17	18	19



KRISHI VIDYAPEETH  
FORM No. KV-101  
[ Rule No. 11.19 ]  
CREDIT SALE REGISTER

Name of the Office :

Year

Sr. No.	Particulars of Material	Quantity of material	Rate	To whom sold	Bill No. and Date	Amount of the bill	Initial of the Officer	Details of Recovery		Initial of the Officer	Balance carried forward at the end of the year	Remarks
								Receipt No.	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13

KRISHI VIDYAPEETH

FORM No. KV-102

(Rule No. 11.20)

Register/Return of Unsold Farm Produce

Name of Crop	Balance on 1st April 1991		Purchase or received during the year		Details of cultivation				Total		Sold	
	Quantity	Value	Quantity	Value	Area	Cost	Yield	Value	Quantity	Value	Quantity	Value
1	2	3	4	5	6	7	8	9	10	11	12	13

Distributed	Used as seed or otherwise		Feed to cattle		Wastage		Total		Balance on 31st March 19		
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
14	15	16	17	18	19	20	21	22	23	24	25

Name of the Station

Date :

Signature





KRISHI VIDYAPEETH

FORM No. KV-104.

[ Rule Nos. 11.22, 12.6 and 12.16 (4) ]

Daily Ration Register (Feed and Fodder Account)/Daily Poultry Feeding Register

Date	Name of feed and Fodder on hand at starting day	Received during the day	On hand at starting the day	Received during the day	Feed during the day	Feed during the day
1 to 31	Kg.	How	Kg.	How	(6 a.m. to 6 a.m.)	(6 a.m. to 6 a.m.)
					Kg.	Kg.

On hand at starting day Kg. How

Received during the day (6 a.m. to 6 a.m.) Kg. How

On hand at starting the day Kg. How

Received during the day (6 a.m. to 6 a.m.) Kg. How

Feed during the day (6 a.m. to 6 a.m.) Kg.

Remarks

The quantities shown in this statement as feed have been so entered in the store day-book on page ..

BOON HO BANIN  
KISHI VIDYAPEETH

Storekeeper

**KRISHI VIDYAPEETH**  
**FORM NO. KV-105**  
 (Rule No. 11.23)

**POWER PLANT REGISTER**

Type of Engine or Tractor \_\_\_\_\_ Type of gin, pump or mill \_\_\_\_\_  
 Make \_\_\_\_\_ Make \_\_\_\_\_

Date	Starting Timings of machines		Stopping Timings of machines		Stoppages during working period	Net working time of machine in hours and minutes.	Oil Level in tank in inches at	fuel in inches at						
	A	B	A	B										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
											A	B		

Consumption of fuel etc. in Ltr.		Area in Hectar	Cotton ginned	Cane crushed.	Labour employed	Total value of labour and material used	Signature of Plant Incharge	Remarks										
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34

KRISHI VIDYAPEETH

FORM NO. KV-106

(Rule No. 11.24)

**TRACTOR, ENGINE LOG BOOK**

Name of Officer-in-charge : \_\_\_\_\_

Name of Machine : \_\_\_\_\_

H. P. \_\_\_\_\_

Date	Time of starting	Time of stopping	No. of Hours Run	Fuel/oil Received	Fuel/Oil Balance		Section in which worked			
					Petrol	Diesel				
1	2	3	4	Petrol 5	Diesel 6	Oil 7	8	9	10	11

Nature of Work done : \_\_\_\_\_

Out put/volume of Work done : \_\_\_\_\_

12

13

14

Signature of Officer

KRISHI VIDYAPEETH

FORM No. KV-107

(Rule No. 12.2)

Register of Events

Name of Farm :

Sr. No.	Male Brand Number	Female Brand Number	Date of Service	Result of service (other than birth)	Date of birth of the calf	Weight of the calf	Initials of the officer	Remarks
1	2	3	4	5	6	7	8	9

KRISHI VIDYAPEETH

FORM No. KV-108

[Rule No. 12.3 (a)]

Register of Young Stock

Name of Farm :

Sr. No.	Name	Weight at birth	Sex	Brand No.	Colour	Date of birth	Size	Brand No. and Size	Dam	Brand No.	How disposed of	Remarks	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

KRISHI VIDYAPEETH

FORM No. KV-109

(Rule No. 12.4)

Register of Adult Stock

Name of farm :

Sr. No.	Animal No.	Group No.	Date of birth	Dam No. with Group No.	Sire	Brand No.	Initials	How disposed of	Remarks
1	2	3	4	5	6	7	8	9	10

KRISHI VIDYAPEETH

FORM No. KV-110

(Rule No. 12.5)

Live Stock Account Book

Name of Farm :

Sr. No.	Name and Brand No. of the month	Date of purchase		Date of birth		Date of sale or transfer		Date of Death		Page of in-ture of History Sheet	Signature of officer	Remarks						
		Adult	Cow calf	Adult	Bull calf	Adult	Bull calf	Adult	Bull calf									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Note :-The dates of birth and death in this form should be attested by a responsible officer of the farm.

KRISHI VIDYAPEETH  
FORM No. KV-111  
[ Rule No. 12.8 (i) ]

Milk yield for.....Litres

Milk Yield Register

Name of Farm :

Sr. No.	Brand	Name of Cow/ Buffalow	Date of Calved :		3	till	30			31			Total	Grand Total 1 to 31	Pro- gressive total	Initials of Officer	Remarks		
			M	E			M	E	M	E	M	E							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

KRISHI VIDYAPEETH  
FORM No. KV-112  
[ Rule No. 12.8 (ii) ]

Register for disposal of Milk

Name of Farm :

Month :

Date	Opening balance	Milk yield	Total	Details of disposal of milk						Total Issue	Closing balance	Signature of Officer		
				Students	Custo- mers	Cash sale	Issue to Labora- tory for Research Practicals	Issue to other Deptt.	Issue to Milk Scheme				Loss in transit	
M	E													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

**KRISHI VIDYAPEETH**  
**FORM No. KV-113**  
**(Rule No. 12.9)**  
**Stock Register of Milk Coupons**

Name of Farm :		Received from press				Sold		Balance		Denomination		Remarks
		Sr. No. of coupons		Total		Total		Total		Initials of Officer I/c.		
		From	To	From	To	From	To	From	To	From	To	
1	2	3	4	5	6	7	8	9	10	11	12	

S (Y) 660-29

**KRISHI VIDYAPEETH**  
**FORM No. KV-114**  
**(Rule No. 12.10)**  
**Milk Coupon Sale Register**

Name of Farm :		500 M. L.		250 M. L.		Value Rs.		Sr. No. of coupons		Grand Total (5+8)		Receipt No. chalan No. and date		Remarks
		Sr. No. of coupons		Sr. No. of coupons		Value Rs.		Total		Total		Signature of Officer I/c.		
		From	To	From	To	From	To	From	To	From	To	From	To	
1	2	3	4	5	6	7	8	9	10	11	12			





**KRISHI VIDYAPEETH**  
**FORM No. KV-116**  
**(Rule No. 12.16)**

Name of Poultry Farm :

**Bird Account Register**

Age in weeks	Balance brought forward	From incubator	Other receipts	Age transfer	Total	For table	For breeding	Death	Age transfer	Total	Balance
1	2	3	4	5	6	7	8	9	10	11	12
0-1											
1-6											
6-12											
12-18											
18-24											
Adults											
Total											

**Breeding Summary**

Age in weeks	W. L. M.	R. I. R.	Other breeds
0-1			
1-6			
6-12			
12-18			
18-24			
Adults			
Total			

**Details of Receipts, Disposal and Mortality Total**

**Egg. Production**

W. L. H.  
 R.I.R.  
 Other breeds  
 Receipt or Bill No.

Incharge  
 A      B      C

Incharge  
 Details of Sales  
 Amount No. of Age birds

Please write off the value of birds worth Rs.....

Sanctioned

Incharge

**KRISHI VIDYAPEETH**  
**FORM No. KV-117**  
**(Rule No. 12.16)**

Name of Poultry Farm :

**Eggs Accounts Register**

Date	Opening Balance				Laid	Other receipts	Total	Transferred				Set in incubator	Sold for Breeding Table				Reference receipts	Initials	Remarks														
	A	B	C	D				A	B	C	D		A	B	C	D				A	B	C	D										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	

**KRISHI VIDYAPEETH**  
**FORM No. KV-118**  
**(Rule No. 12.16)**

**Daily Sale Register of Birds/Eggs**

Name of Poultry Farm :

Sr. No.	M.R. Date No.	Birds		A Eggs		B		C		D		Total Eggs		Total amount	Signature of Officer		
		No.	Kg. Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

KRISHI VIDYAPEETH

FORM No. KV-119

[Rule No. 12.17 (ii)]

Daily Catch Register of Fish

Name of Office :

Date	Vessel No. Launche No.	Hours of operation		Distance covered Km.	Quantity caught and handed over to store keeper in Kg.	Initial of Vessel I/c	Initial of Store-keeper in token of receipt	Signature of Officer	Remark	
		From	to							Total Hours
1	2	3	4	5	6	7	8	9	10	11

Note :—Separate pages will be allotted for each category of fish.

KRISHI VIDYAPEETH

FORM No. KV-120

[Rule No. 12.17 (iii)]

Register of Stock and Sale of Fish

Name of the Farm/Office :

Date	Kind of fish	Quantity in kg. O. B.	Quantity received from vessel in kg.	Total kg.	Quantity sold in kg.	To whom sold	Rate per kg.	Amount	Money receipt No.	Balance Quantity in kg.	Signature	Remark
1	2	3	4	5	6	7	8	9	10	11	12	13

KRISHI VIDYAPEETH  
FORM No. KV-121  
[ Rule No. 13.3 (3) ]  
Pension Payment Order

Place for Signature of  
Pensioner on the first  
Payment mode.

Part-I

Name of Pensioner.....

Class of Pension and No. and date of order sanctioning it.	Date of Birth	Sect	Residential address	Amount of Monthly Pension Rs.
1	2	3	4	5

KRISHI VIDYAPEETH

Part-II

Office of the Comptroller, Krishi Vidyapeeth.....

No.

Date :.....

UNTIL FURTHER NOTICE and on the expiration of every month be pleased to pay to  
Shri/Smt.....  
the sum of Rupees.....

.....(less income tax)  
being the amount of.....pension, (Rs. ....)

In the events of his /her death his/her wife/husband Shri./Smt.....

would be/is entitled to family Pension at Rs. (.....) p. m.  
up to .....and at Rs.....(.....) p. m.

thereafter till her/his death or remarriage whichever is earlier upon the production of this  
Order and a receipt according to usual form.

The payment should commence from.....  
Marks of identification are enclosed.

To,  
The Pay and Accounts Officer.

Signature  
COMPTROLLER,

**KRISHI VIDYAPEETH**

**Part-III**

Amount of pension of Rs..... (in words) Rupees.....  
 Every separate payment is to be recorded below by the Disbursing Officer.

Month for which Pension is due	19 -19			19 -19			19 -19						
	Date of Payment	Amount	Disbur-sing Officer's Initial	Date of Payment	Amount	Disbur-sing Officer's Initial	Date of Payment	Amount	Disbur-sing Officer's Initial				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													
January													
February													

KRISHI VIDYAPEETH  
FORM No. KV-122  
[ Rule No. 13.3 (3) ]  
Gratuity Order

No.

Place :

Date :

*Subject* : Sanction of D. C. R. G. to  
Shri/Smt.  
retired.

*READ* : (1) Order sanctioning Pension and D. C. R. G. No.....Date.....

**ORDER**

Sanction is hereby accorded to make the payment of Provisional/final D. C. R. G. to Shri/  
Smt..... retired.....Krishi  
Vidyapeeth.....amounting to Rs..... (in words Rs.....)  
Particulars regarding identification of Shri/Smt.....  
are as shown below :—

Date of birth	Pensioner's name	Personal Marks of identification	Height	Sect	Place of residence
1	2	3	4	5	6

2. He/She has been already paid provisional D. C. R. G. amounting to Rs.....  
(Rs. in words).....which should be recovered and difference of  
Rs.....(in words) Rs.....should be paid.

3. The acquittance of the payment of gratuity should be taken on the reverse of this order.

Comptroller.

1. Copy to.....

2. The.....

\* Shri/Smt.....

\* *N. B.* :—(Para 2 should be scored in the case of payment of Provisional Pension).

## KRISHI VIDYAPEETH

FORM No. KV-123

(Rule No. 13.4)

## Bill for drawal of Pension

Name of the Pensioner : .....

Pay and Accounts Officer.....Voucher No. and Date :

Pension for the month of.....19 Rs.

Amount of Monthly Pension

Loss deductions

Income Tax

Net amount payable

(In words.....)

I declare that during the period of this claim I was not re-employed under (i) any Govt. in India; (ii) any local Fund or (iii) any Institution wholly or partly financed or aided by a grant in aid by any Govt. in India. I am not receipt of any other pension.

Revenue  
Stamp

(Signature of Pensioner)

Please pay the amount of this bill to Shri/Smt.....  
whose specimen signature is attested by the

(Signature of Pensioner)

## LIFE CERTIFICATE

I, hereby certify that Shri/Smt..... Pensioner  
is alive to the date.

Date :

Name and designation

Place :

## CERTIFICATE REGARDING IDENTIFICATION

The above mentioned Shri/Smt.....  
is known to me.

Date :

Name and Signature of the  
person known to the disbursing Officer.

Place :

(For Office use only)

Pay Rs. ....(Rupees.....)  
In cash/by cheque.

Date :

Signature of the disbursing Officer.  
Received cash/cheque.....

KRISHI VIDYAPEETH  
FORM No. KV-124  
(Rule No. 13.11)

Register of Pension Payment Orders

Sr. No.	Name of Pensioner and his passport size photograph.	Date of Retirement	Pension Payment order No. and Date.	Type of pension superannuation/ family pension	Rate of pension	Period upto which pension sanctioned	Initial of Officer	Remarks	Date of Death
1	2	3	4	5	6	7	8	9	10

KRISHI VIDYAPEETH

FORM No. KV-125

(Rule No. 13.12)

Register of Gratuity orders issued and paid

Sr. No.	Name of the Pensioner	Gratuity Payment and order No. Date	Amount	Date of payment	Initials of the Officer
1	2	3	4	5	6



KRISHI VIDYAPEETH  
FORM No. KV-126  
( Rule No. 14.2 and 14.3 )  
**JOB ORDER FORM**

Job Order No.

To,

The Officer-In-Charge,  
University Workshop.

No.....

You are requested to execute the undernoted manufacturing, repair job and send the bill for payment to the undersigned. Efforts may please be made to execute the job.....

( Details of the job )

Signature and designation of  
Indentor.

Job Order No.....

**UNIVERSITY WORKSHOP**

No. :

Dated :

Reference : His Order No.

1. It is regretted that the job for which order has been placed cannot be executed by the Workshop.

2. The job in question has been taken in hand and is likely to be completed by.....

Officer-In-Charge,  
University Workshop.

To,

.....  
.....  
.....

KRISHI VIDYAPEETH

FORM No. KV-127  
(Rule No. 14.3)

**JOB ORDER REGISTER**

Job Order No. and Date	Indentor	Order No. and date	Job details	Date of commencement	Date of completion	Date of Delivery	Signature of Incharge	Remarks
1	2	3	4	5	6	7	8	9

KRISHI VIDYAPEETH

FORM No. KV-128  
(Rule No. 14.3)

Job Order No.....

**UNIVERSITY WORKSHOP**

**JOB CARD**

Name of the job.....Number required.....

Name of the person/section.....Order No. and date.....

Work started on.....Work completed on.....

Date	Progress Report	Hours	Name of Worker	Wages of Worker
1	2	3	4	5

Job completed and inspected on.....

Foreman's Signature.

## KRISHI VIDYAPEETH

FORM No. KV-129  
(Rule No. 14.3)

## JOB SHEET REGISTER

Name of the job..... Job No..... Name of the Indentor.....  
 Started on..... Completed on..... Letter No.....Date.....

Sr. No.	Date	Name of the worker	Hours worked	Rate of wages	Total cost	Material issued	Rate	Total cost of material	Cost of total work	Initial of Incharge	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

## KRISHI VIDYAPEETH

FORM No. KV-130  
(Rule No. 14.4)

## DAILY WORK REGISTER

Daily Rate of Wages Rs.....

Name of Worker.....

Designation.....

Date	Hours	Daily work	Name of the Section	Signature of Maintenance Supervisor
1	2	3	4	5

## KRISHI VIDYAPEETH

FORM No. KV-131  
(Rule No. 14.6)

## JOB INDENT

Book No.....

Dated .....

Indent No.....

Job Order No.....

Name of the Job.....

Sr. No.	Articles indented	Quantity required	Cost		Reference to stock ledger
			Rs.	Ps.	
1	2	3	4	5	5

Certified that the above articles are essentially required for the execution of the job.

Work Incharge.

Maintenance Workshop Supervisor.

Issued on.....

Signature of Receiver.

Store Keeper.

## KRISHI VIDYAPEETH

FORM No. KV-132  
(Rule No. 15.7)

## Agricultural University

## STOCK LEDGER (PRESS)

Name of Article..... Maximum Level

A/Unit.....Location..... Minimum Level

Date	Source of receipt or to whom issued	Order No. Voucher No. with date	Rate	Cost		Quantity received	Quantity issued	Balance	Initial of Store keeper	Remarks and Acknowledgement
				Rs.	Ps.					
1	2	3	4	5	6	7	8	9	10	

KRISHI VIDYAPEETH  
 FORM No. KV-133  
 (Rule No. 15.7)

**STATEMENT OF MATERIALS REQUIRED**  
 (For Store Keeper)

Name of Press ;  
 Order No.....Date..... Order No..... Date .....

Particulars of Order.....

Description of Material	Formula	Quantity	Waste	Total requirement	Remarks	Description	Formula	Quantity	Waste	Total requirement	Date of issue	Quantity issued	Reference to Stock Ledger	Signature of person receiving	Articles-Receipts attached
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	15

Signature and Designation  
 Approved Designation

Signature and Designation  
 Approved Designation

KRISHI VIDYAPEETH

FORM No. KV - 134

(Rule No. 15/8 KY-134)

ORDER AND EVALUATION REGISTER

Name of Press :

Sr. No. of order	Date	Name and party placing the order	Details of the order	Initials of Press Manager	Date of actual completion	Evaluation	Rate	Amount	Initials of Press Manager	Reference to entry in the Register of completed jobs/Orders and Evaluation Registers for next year	Remarks	
						Kind of Material Involved						
1	2	3	4	5	6	7	8	9	10	11	12	13

KRISHI VIDYAPEETH  
FORM No. KY-135  
(Rule No. 15.9)

REGISTER OF UNCONSUMABLE STORES

Name of press :

Name of articles :

Sr. No.	Date of receipt	Number purchased	Value	From whom purchased	Particulars of file and Bill No.	Signature of Disbursing Officer	Where at present lying with lab/Room No.	When last physical verification made	Signature of press Incharge	Date of proposals	Manner of disposal	No. disposed	If sold for press which Incharge sold	Signature of arks	Rem- ture of
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

## KRISHI VIDYAPEETH

FORM No. KV-136

(Rule No. 15.12)

## I. INDENT FOR PRINTING WORK

Serial No..... Date.....

Budget Provision..... Name of the Scheme .....

Title of work .....

No. of Copies ..... Size ..... Measure .....

Time of Delivery .....

Composing : Type Face..... Body/Foot note ..... Leaded/Unleaded

Paper Body ..... Cover Paper..... Others .....

Proofs : Ist Reading ..... (Page)..... Final if any .....

Printing : Extras ..... Colour ..... Cover .....

Binding : Paper..... Half cloth..... Full cloth..... leather

(cover)

Special instruction if any

1. Composing .....

2. Printing.....

3. Binding .....

## DEPARTMENT

Date.....

Signature of Indenting Officer.

*(Note : To be filled in and signed by the indenting department)*

## II. Details of proof Submitted

Manuscript Pages	Date	Number of Proof Galleys	Subsequent Proof with date			
			Date	Page Proof	Date	Final Proof
1	2	3	4	5	6	7



III. Printing and Paper Account

Date	Machine No.	Form No.	Page No.	Impression paper		Remarks
				R.	Q. S.	
1	2	3	4	5		6

IV. Binding

Materials used :

1. ....
2. ....
3. ....
4. ....

V. Extra, Block Making etc.

1. Designing
2. Block Making
3. Picture Printing
4. Special work, if any

- A.
- B.
- C.
- D.

VI. Details of Cost

- Paper : .....
- Composing : .....
- Printing : .....
- Binding : .....
- Extras : .....

Total Rs. \_\_\_\_\_

1. Date of Delivery \_\_\_\_\_ Challan No. and Date \_\_\_\_\_
2. Edition \_\_\_\_\_ Bill No. and Date \_\_\_\_\_
3. Quantity
4. To whom supplied
5. Advance paid by customer, if any
6. Remarks.

Job Clerk

Incharge  
University Press.

## KRISHI VIDYAPEETH

FORM No. KV-137

(Rule No. 15.13)

Bill for Jobs done /Supplies made by the Press

Bill No.....

Date .....

To

---



---



---

Sir,

Reference your Order No.....dated.....following  
 articles have been sent/supplied to you.

Sr. No.	Name of the articles supplied	Quantity	Rate	Amount	
				Rs.	Ps.
1	2	3	4	5	

Bill amount.....

Packing charges .....

Other Charges .....

Total ...

Less : Advanced received vide Receipt No.  
 dated

Net Receivable .....

Yours faithfully,

Incharge,  
 University Press.

KRISHI VIDYAPEETH

FORM No. KV-138

(Rule No. 15.14)

REGISTER OF COMPLETED JOBS

Date	Opening Balance	No. Received from the Press	Order No.	Total	Date of issued	To whom issued	Autho- rity	No. issued	Balance in hand	Initials of store keeper	Acknowledg- ment of recei- pt or No. of cash receipt	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

**KRISHI VIDYAPBETH**

FORM No. 139

(Rule No. 15.15)

**Trading and Profit and Loss Account**

Account for the Year.....

	Rs.	Rs.
To Opening Stock		
To Composing Wages		
To Printing Wages		By Printing bills
To Binders Wages		
To Proof Readers Wages		
To Paper Consumed		Less Sales Tax
To Ink		
To Roller Comp.		
To Binding Materials		
To Other Stores		
To Outside Binding		By Closing
To Outside Printing		Stock.....
To Misc. and Carriage Inwards		
To Electric Power		
To Type Renewal		
To Provident Fund		
To Gross Profit		
Total		

To Machinery Repairs		
To Building Repairs, Rent		
To Establishment Salaries		By Gross Profit.....
To Office Expenses		
To Interest on Loan		
To Fire Insurance		
To E. S. I. C.		
To Bad debts		
To Depreciation		
To Telephone Charges		
To Commission and Discount		
To Net Profit		
	.....	.....
	.....	.....

## KRISHI VIDYAPEETH

FORM No. KV-140

[ Rule No. 16.2 (i) ]

## ACCESSION REGISTER

Date :

Accession number	Author	Title	Publisher	Year	Vol. Pages	No. of Copies received/Purchased	Source	Cost	Classa No.	Remarks
1	2	3	4	5	6	7	8	9	10	11
01										
02										
03										

## KRISHI VIDYAPEETH

FORM No. 141

[ Rule No. 16.2 (ii) ]

## SHELF LIST

Call No.	AUTHOR (Surname first)
Accession No.	Title
Copies	Place and Publisher
Order No. and Date	Edn./Sr. Vol. list Cost Year Price
	.....
	.....
Date received	Requested by Notify
Invoice No. and date	Cited in/Catalogue Date/No./PP.
	Approved by Funds charged

The 'Order Card' will ultimately be used as the shelf list card with the addition of the accession number and the call number.

**KRISHI VIDYAPEETH**  
**FORM No. KV-142**  
 [ Rule No. 16.2 (iii) ]  
**WITHDRAWAL REGISTER**

Date	Number	Accession number	Author	Title	Publisher	Year	Volume	Source	Cost	Remarks	Signature
1	2	3	4	5	6	7	8	9	10	11	12
01											
02											
03											

**KRISHI VIDYAPEETH**  
**FORM No. KV-143**  
 (Rule No. 16.3)  
**ACQUISITION RECORD FOR EPHEMERAL LITERATURE**

	Author
Location	Title
Number	
Received	Place, Publisher, date Series
Source	Vol. ....No. ....PP. ....
Order No.	Reference
Date	Bill No. : Date : Passed for Payment on : Disposal
Cost	

For documents not stored on a permanent basis, type of the document-pamphlet, reprint photocopies, short microfilm etc. will be written in coloured pencil in the right upper margin (blank space).

If it is later decided to weed them out or to get them bound for permanent keeping, the information will be noted in the "Disposal" column and the document would be accessioned in the regular way.

KRISHI VIDYAPEETH  
FORM No. KV-144  
[ Rule No. 16.4 (2) ]

PERIODICALS CHECK RECORD

Note : Will be maintained in visible index form. Each card is removable. Invoices of periodicals (Duplicate Copy)

Title \_\_\_\_\_ Call No. \_\_\_\_\_ Will also be kept, separately \_\_\_\_\_ Approval .....Dt.

ORDER			INVOICE				Receipt	
Year	Agent	No.	Date	Period	No.	Date	Passed	Paid

CLAIMS AND REMINDERS

Year	Vol.	No.	Date	Claimed	Reply	Year	Vol.	No.	Date	Claimed	Reply

FORM No. KV-144—contd.

Year	Vol.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TP Index	Acc. No.
------	------	------	------	------	------	-----	------	------	------	-------	------	------	------	----------	----------

Full Title  
 Abbreviation  
 Address  
 Source  
 Subs./Gratis/Exch.

Renewal  
 Cost.  
 Freq.  
 Disposal  
 Circulation  
 Dept.

Due

Arrival

Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Call No.
------	------	------	------	-----	------	------	------	-------	------	------	------	----------

Title.....



**KRISHI VIDYAPEETH**  
**FORM No. 145**  
 (Rule No. 16.5)  
**OVERDUE AND FINES REGISTER**

Due Date	Accession Number	Borrower's Number	Roll No.	Date of Return	Fine	Receipt		Signature of Issue Assistant	Remarks
						No.	Date		
1	2	3	4	5	6	7	8	9	10

**KRISHI VIDYAPEETH**  
**FORM No. KY-146**  
 (Rule No. 17.2)  
**Register of Rents of Buildings and Land**

Registered number of building or land	Particulars of property (including class and name in case of buildings)	By whom occupied		Standard rent (in red ink)	Arrears from 1st year	April and so on			
		Office	Name, rank and pay and allowances			Authority	Rate	Assessment.	Realisation
1	2	3	4	5	6	7	8	9	10
Total .....									

Abstract of total realisations

Recoveries how effected		Total
Rent of buildings	Other rents	Total
		251

KRISHI VIDYAPEETH  
FORM No. KV-147  
(Rule No. 17.6)

Schedule of Recovery of License fee (House Rent) and Service Charges from the Staff for the Month of.....

Sr. No.	Name	Period	Rate of emolument	House rent deducted	Service charges deducted	Particulars of quarter Location	No.	Vr. No. and Date	Initial of DDO	Remarks
1	2	3	4	5	6	7	8	9	10	11

KRISHI VIDYAPEETH  
FORM No. KV-148  
(Rule No. 17.8)

Electric/Water Meter Reading Register

Meter No.

Rent of Meter per mensem \_\_\_\_\_ :  
annum \_\_\_\_\_ :

Month for which reading is taken	Date of reading	Meter reading up-to-date	Actual No. of units consumed between the dates of the previous and current reading	Initials of Accountant	Voucher No. and date of payment	Charges per Unit :	Remarks
1	2	3	4	5	6	7	8
Last reading brought forward..							
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							

**KRISHI VIDYAPEETH**  
**FORM No. KV-149**  
**(Rule No. 18.3)**  
**REGISTER OF OCCUPANTS AT GUEST HOUSE**

Sr. No.	Name of visitor	Designation	Address	Arrival		Signature of Officer	Departure Date	Time	Total days	Purpose Official/ Private	Amount paid	Signature of Occupant	Money receipt No. and Date	Remarks
				Date	Time									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

**KRISHI VIDYAPEETH**  
**FORM No. KV-150**  
**(Rule No. 22.6)**  
**DAILY INVENTORY**

Trick Sheet No. \_\_\_\_\_ Date \_\_\_\_\_  
 Shift Incharge \_\_\_\_\_ Shift No. \_\_\_\_\_

	Meter Reading	
	Petrol	Diesel
After	...	...
Before	...	...
Sale (litre)	...	...
Rs. per Litre	...	...
Total Amount	...	...
Product Opening	Receipt	Total Closing Difference (Sale)

	Petrol Rs.	Diesel Rs.	Ps.	Amount Rs.	Ps.
Cash Memo No. From _____ to _____					
Details of Cheque transaction					
Cheque No. _____	Amount _____	From whom _____			
Date _____	Rs. _____				
Total sales value Rs. ....					
By Cheque Rs. ....					
Cash sale Rs. ....					
Suspense A/c Rs. ....					
Net Cash Remitted ..... in Bank on.....					

**KRISHI VIDYAPEETH**  
FORM No. KV-151  
(Rule No. 22.5)  
**Daily Sales Register**

Year  
April to March : Petrol

Date	Opening Stock	Receipt	Total	Sale as per Pump	Balance	Closing	Closing	Variation
	D/P.		Stock	Meter	Test	D/P	Stock	Oly. Comm.
1	2	3	5	6	7	9	10	11
				8				12

Meter reading	Motor/Gear Oils	Jobs No.	Batteries Nos.	Filters No.	Tyres CAP/Truck No.	Shock Absorbers Nos.	Other Rescale Merchandises	Special items Rs.	Accessories Vidyapeeth/other	Other Service Repairs	Minor	Signature
	Labes (High Grade Litre)											

Rs.                      Rs.                      Rs.

**KRISHI VIDYAPEETH**  
FORM No. KV-152  
(Rule No. 22.6)  
**Advance Register**

Sr. No.	Date	To whom paid	Quantity indented		Total	D. D. No. and Date	Amount	Quantity Received		Invoice Bill No. and Date	Amount Recouped	Difference (9-14)	Date of Adjustment of Advance Officer	Signature		
			Petrol	Diesel				Oil	Petrol						Diesel	Oil
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

KRISHI VIDYAPEETH  
FORM No. KV-153  
(Rule No. 22.6)

Register of Purchase

Sr. No.	Date of Invoice	Invoice No.	Petrol	Diesel	Oil	Value Rs.	Received from or purchased Rs.	D. D. issued for Rs.	Balance with (+) (-)	Signature
1	2	3	4	5	6	7	8	9	10	11

KRISHI VIDYAPEETH  
FORM No. KV-154  
(Rule No. 22.6)

Register of Oil Barrel Account

Sr. No.	Date and Invoice No.	Quantity of Oil	No. of Barrel	Pack Barrel Sale		Empty Barrel Sale		Signature		
				CM. No.	Date	CM. No.	Date			
1	2	3	4	5	6	7	8	9	10	11

**KRISHI VIDYAPEETH**

FORM No. KV-155

(Rule No. 22.6)

**Register of Pack-tin Account**

Description of Pack-tin :-

Receipt Date and invoice No.	Quantity	Sales date	Cash Memo No.	Quantity Sold	Quantity in Balance	Signature
1	2	3	4	5	6	7

**KRISHI VIDYAPEETH**

FORM No. KV-156

(Rule No. 22.6)

**CASH MEMO**

Vehicle No.

Particulars	Quantity	Rate	Amount	
			Rs.	Ps.
1	2	3	4	

Total

Signature  
I/c Petrol Pump.

**KRISHI VIDYAPEETH**  
FORM No. KV-157  
(Rule No. 23.2)

**REGISTER OF LOANS RECEIVED**

Name of Office.....  
 Account of loan of Rs.....under order No.....dated.....  
 Conditions of loan.....  
 To bear interest at.....per cent to be repaid on.....and.....

Date	Principal		Period	Interest		Balance Remarks								
	Receipts	Payments		Total Interest due	Interest Paid									
Vr. No.	Amount	Date	Vr. No.	Amount	Date	Vr. No.	Amount							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

**KRISHI VIDYAPEETH**  
FORM No. KV-158  
(Rule No. 23.8)

**BROAD SHEET OF LOANS**

Kind of Loan	Debit		Credit		Opening Balance		Closing Balance		Total Advances		Grand Total
	April	May	June	July	August	September	March	Final	March	Final	
1	2	3	4	5	6	7	8	9	10	11	12

**KRISHI VIDYAPEETH**  
**FORM No. KV-159**  
**(Rule No. 24.1)**

**SCHOLARSHIP / STIPEND REGISTER**

Name of Office.....

St. No.	Kind of scholarship/stipend	Sanc-tion order No. and date	opening balance	Name and detail of the student	Period	Amount sanctioned	Details of Payment			
							April	May	June	July
1			4	5	6	7	April 8	May 9	June 10	July 11

Details of Payment							Total amount paid during the year	Balance	Remarks	
August	September	October	November	December	January	February				
12	13	14	15	16	17	18	19	20	21	22



**KRISHI VIDYAPEETH**  
**FORM No. V-160**  
 (Rule No. 24.2)  
**Scholarship/Stipend Bill**

Head of Account :  
 D. D. O. Bill No. ....Date.....  
 Voucher No. ....Date.....

Name of Institution or Class :		Month :					
Sr. No.	Sanction No. and Date	Name of scholarship holder or stipendiary	Class and Roll No.	Rate per month	Period	Amount Payable	Acknowledgement
1	2	3	4	5	6	7	8

I hereby certify that the scholars and stipendiaries on whose account the amount stated above is claimed have been regular in attendance and have conformed to the rules under which the Scholarships and stipends are tenable.

Amount to be refunded.....  
 Name ..... Class Roll No. .... Amount .....

Total :  
 Paid Vide Cheque No. ....  
 V. R. No. ....

Date : .....  
 Sectional Officer,  
 Pay and Account Officer.

**KRISHI VIDYAPATH**

FORM No. KV-161

[ Rule No. 25.7 (a) ]

**COST OF LABOUR FOR CULTIVATION**

( To be maintained for each plot separately )

Name of the Seed Farm..... Seed production Year.....

Plot No..... Name of the Seed Crop..... Variety..... Area..... Male to female ratio.....

Breeder/Foundation

Certified

Sr. No.	Operation	Dates of operation	Labour Units employed		Wages paid in Rs.	Remarks
			( 1 labour unit — 8 hrs. )	Days		
1	2	3	4	5	6	7
			No. of casual labour	Days		

**1 (A) Land Preparation--**

- ( i ) Ploughing
- ( ii ) Harrowing
- ( iii ) Clod crushing
- ( iv ) Cleaning
- ( v ) Other tillage

**(B) Preparation of Seed Bed--**

- ( i ) Lay-out
- ( ii ) Application of FYM
- ( iii ) Irrigation
- ( iv ) Lay-out and Harrowing

Sr. No.	Operation	Date of Operation	Labour Units employed		Wages paid in Rs.	Remarks
			(1 labour unit—8 hrs.)	No. of casual labour		
				Days		
1	2	3	4	5	6	7
	(C) Sowing of Seed—					
	(i) Dibbling					
	(ii) Inter culturing					
	(iii) Threshing					
	(iv) Hoeing					
	(v) Weeding					
	(vi) Gap filling					
	(vii) Top dressing					
	(viii) Irrigation					
	(ix) Fertilizer application					
	(x) Any other activity					
	(D) Plant Protection—					
	(i) Application of insecticides/Pesticides					
	(ii) Bird watching					
	(iii) Roughing					
	(E) Harvesting and Threshing					
	(F) Post Harvest Activities					

Signature of Officer-in-charge.

Date :

## KRISHI VIDYAPEETH

FORM No. KV-162

[ Rule No. 25.7 (b) ]

**COST OF MATERIAL USED FOR SEED PRODUCTION**

Name of the Seed Farm .....  
 Plot No. .... Seed Crop ..... Variety ..... Area.....  
 Seed production year .....

Sr. No.	Particulars	Quantity	Rate	Amount
1	2	3	4	5
<b>1</b>	<b>Farm Yard Mannure :-</b>	..		
	(a) Farm produced	..		
	(b) Purchased	..		
<b>2</b>	<b>Compost :-</b>			
	(a) Farm produced	..		
	(b) Purchased	..		
<b>3</b>	<b>Seed :-</b>			
	(a) Farm produced : Male	..		
	Female	..		
	(b) Purchased : Male	..		
	Female	..		
<b>4</b>	<b>Fertilisers :-</b>			
	(a)	..		
	(b)	..		
	(c)	..		
	(d)	..		
<b>5</b>	<b>Pesticides / Fungicides / Insecticides</b>	..		
	(a) (c)	..		
	(b) (d)	..		
<b>6</b>	<b>Seed Treatment Material</b>			
<b>7</b>	<b>Bagging</b>	..		
<b>8</b>	<b>Tagging</b>	..		
<b>9</b>	<b>Labelling</b>	..		
<b>10.</b>	<b>Any other expenses on material</b>	..		
<b>Total for Plot</b>		..		

**KRISHI VIDYAPEETH**

**FORM No. KV-163**

[ Rule No. 25.7 (c) ]

**COST OF MACHINERY AND EQUIPMENT USED FOR SEED PRODUCTION**

Name of the Seed Farm..... Seed Production Year.....

Plot No. .... Name of the Seed Crop..... Variety..... Area.....

Breeder/Foundation

Certified

Sr. No.	Operation	Dates of		Bullock used		Machine used		Charges Paid		Remarks
		FO	H	FO	H	FO	H	Bullocks	Machine	

No. of days No. of days No. of days No. of days

A. Land preparation

B.

C.

D.

E.

F.

Signature of Office

Date :

KRISHI VIDYAPEETH  
FORM No. KV-164  
[ Rule No. 25.7 (d) ]

**COST OF OTHER ITEMS USED FOR SEED PRODUCTION**

Name of the Seed Farm .....  
Plot No. ....Seed Crop .....Variety.....Area.....  
Seed Production Year.....

Sr.	Particulars	Quantity	Rate	Amount
1	2	3	4	5
1	Share of Irrigation charges	..		
2	Share of land revenue and Taxes	..		
3	Fuel for oil engine owned by seed farm	..		
4	Fule for Tractor owned by seed farm	..		
5	Any other item	..		
Total for the Plot				

Signature of the Officer-  
Date . .

KRISHI VIDYAPEETH  
FORM No. KV-165  
[ Rule No. 25.7 (e) ]

**COST OF STAFF USED FOR SEED PRODUCTION**

Name of the Seed Farm.....  
Area under Seed Production.....Seed Production year.....

Sr. No.	Cadere of the Staff	Scale	No.	Total expenditure	Remarks
1	2	3	4	5	6
1	Mazdoor Grade I	...			
2	Mazdoor Grade II	...			
3	Agricultural Assistant	...			
4	Junior Research Assistant	...			
5	Senior Research Assistant	...			
6		...			
7		...			
8		...			
9		...			
10		...			

Signature of the Officer-in-charge.  
Date :

KRISHI VIDYAPEETH  
FORM No. KV-166  
[ Rule No. 25.7 (f) ]

**STATEMENT OF OUTPUT OBTAINED**

Name of the Seed Farm.....  
Plot No.....Seed Crop.....Variety.....Area.....  
Seed production year.....

Main produce			By product			Total value		
Female			Male					
Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value
1	2	3	4	5	6	7	8	9

Signature of the Officer-in-charge.  
Date :

KRISHI VIDYAPEETH

FORM No. 167

(Rule No. 25.7 (g) ]

**MAINTENANCE COST OF ANIMALS DRAFTED**

Name of the Seed Farm .....

Total stock of Draft Animal on the Farm .....

**(A) Feeding Cost.....**

Sr. No.	Feed fed during the year (seed production year)	Fed from quantity	Purchased Rate	Stock Value	Fed from quantity	The Farm Rate	Grown Stock Value	Total Value (5+8)
1	2	3	4	5	6	7	8	9

- A. Dry Fodder/Grass  
 1. Green Fodder/Grass  
 2. Other Fodder  
 3. Concentrates (Specify names)  
 4. (i) (ii) (iii) (iv)

Total feeding cost

B. Tending and upkeep charges	Labour employed	Days	Labour Rate	Total Labour charges paid
-------------------------------	-----------------	------	-------------	---------------------------

**C. Veterinary charges paid**

Total cost of maintenance (A+B+C)  
 No. of drafted Animal days on the Farm (single)  
 Maintenance cost of a single draft animal  
 No. of employment days of draft animals on the farm

Signature of the Officer.  
 Date :

## KRISHI VIDYAPEETH

FORM No. 168

[ Rule No. 25.7 (h), 25.8 and 25.9 ]

## AVERAGE COST OF CULTIVATION OF SEED

1. Name of the Seed Farm.....
2. Name of the Seed Crop.....
- Variety.....
3. Seed Production Year.....

Sr. No.	Item	Total expenditure
1	2	3
1	Cost of labour used	...
2	Cost of material used	...
3	Cost of machinery and equipment used	...
4	Cost of maintenance of animals	...
5	Cost of staff used for seed production	...
6	Total cost	.....
7	Total output—	
	(a) Main produce                      Quintals	...
	(b) By-product                        Quintals	...
8	(a) Cost of main produce per Quintal	.....

Signature of the Officer.

Date :



KRISHI VIDYAPEETH

FORM No. 169

(Rule No. 26.3)

Register Showing the expenditure disallowed by the Comptroller

Date	Item No.	Brief particulars of transactions	Nature of Objection (Rules and orders to be quoted)	Amount placed under objection (disallowed)	Vice Chancellor's decision with Reasons for not agreeing with objection	Date of the submission of the report to the Ex. Council	Decision of E. C.	Signature of the Comptroller	Remarks	
	1	2	3	4	5	6	7	8	9	10

KRISHI VIDYAPEETH

FORM No. 170

(Rule No. 27.1)

TRUNK/TELEPHONE REGISTER

Sr. No.	Date	Time of Call	Trunk call by whom made (Name and designation)	To whom booked (Name, Designation, Office and Phone No. etc.)	Ticket No. of Telephone operator	Official or Private	Purpose of the call with details in brief	Signature of the person making the call	Amount paid	Voucher No. and date of payment	Receipt No. and date under which charges for private calls are recovered	Initial of Officer in-charge	Remarks	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14

KRISHI VIDYAPEETH  
FORM No. KV-171

[ Rule No. 27.2 (1) (a) ]

**STOCK REGISTER OF MEDICINES**

Name of Medicine..... Month of expiry.....  
Maximum Level..... Minimum Level.....

Date	Particular of receipt or Issue	Value Rs.	Receipt Quantity	Issue Quantity	Closing Balance	Signature of the Officer/M. O.
1	2	3	4	5	6	7

KRISHI VIDYAPEETH

FORM No. KV-172

[ Rule No. 27.2 (1) (b) ]

**REGISTER OF DAILY ISSUE OF MEDICINES**

Date Patient Card No. Name of the Medicine issued and so on

1 2 3 4

KRISHI VIDYAPEETH

FORM No. KY-173

[ Rule No. 27.2 (i) (c) ]

REGISTER OF COLLECTION OF FEES

Date	Card No.	Name of Patient	On what account	Amount	Money Receipt No. and Date	Signature of the M. O.
1	2	3	4	5	6	7

KRISHI VIDYAPEETH  
FORM No. KV-174

[ Rule No. 27.2 (1) (d) and 27.2 (3) ]

Register of Expiry Date of Medicines

Year 19 - 19

Months of Expiry.....

Sr. No.	Name of Item	Date of Receipt	Batch No.	Quantity Received	Reference to Stock Register Page No.	Balance as on 1st day of the months					Remarks	
						April	May	June	July	August		
1	2	3	4	5	6	7	8	9	10			
Balance as on 1st day of the months												
August	September	October	November	December	January	February	March	April	May	June	July	August
11	12	13	14	15	16	17	18	19	20	21	22	23

**KRISHI VIDYAPEETH**  
FORM No. 175  
(Rule No. 27.3)

**Register of Account of Period Publications**

Date	Source of receipt or to whom issued	Order No. Voucher No with date	Rate	Cost Rs. Ps.	Quantity received	Quantity issued	Balance	Initials of Store Keeper	Remarks and acknowledgement
1	2	3	4	5	6	7	8	9	10

**KRISHI VIDYAPEETH**  
FORM No. KV-176  
(Rule No. 27.4)

**POSTAGE STAMPS REGISTER**

No. of packets or parcels bearing stamps to the value of

Date	Post Cards	5 Ps.	10 Ps.	15 Ps.	20 Ps.	25 Ps.	30 Ps.	50 Ps.
1	2	3	4	5	6	7	8	9

No. of packets or parcels bearing stamps to the value of

Re. 1	Rs. 2	Rs. 5	Rs. 10	Total value of stamps or telegrams used	Total value of stamps used	Signature of Officer checking the daily entries
10	11	12	13	14	15	16

**KRISHI VIDYAPEETH**  
**FORM No. KV-177**  
**(Rule No. 27.4)**  
**STAMPS ACCOUNT**

Note :- The column heads "Nature of transaction" is intended to show receipts, issues and balance of stamps of each denomination.

Date	Nature of transaction	Denominations														Remarks
		Cards	5 Ps.	10 Ps.	15 Ps.	20 Ps.	25 Ps.	30 Ps.	50 Ps.	1 Re.	2 Rs.	5 Rs.	10 Rs.	Total Value		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	

**KRISHI VIDYAPEETH**  
**FORM No. KV-178**  
**[Rule No. 27.5 (3) I]**  
**BILL FOR REFUND OF REVENUE**

Office of.....  
 Head of Service chargeable.....

In whose name credited	Amount received	Date of original credit	Amount in which included and head to which credited	PPO's signature in token of verification of credit	Name of Payee	Authority for refund	Amount to be refunded	Rs. Ps.	
								Rs.	Ps.
1	2	3	4	5	6	7	8	9	

Pay Rs. (.....) ..... Received Rs. .... (Rs. ....)  
 Claimant's Signature  
 Passed for payment for Rs. (.....) Rs. ....

Date..... Pay and Account Officer.  
 Paid vide Cheque No..... Date.....

Sectional Officer.  
 Drawing and Disbursing Officer.

**KRISHI VIDYAPEETH**  
**FORM No. KV-179**  
**[ Rule No. Appendix VI-(2) (1) ]**  
**COST OF CULTIVATION**  
**( Agricultural Crops including vegetables )**

1. Preparatory tillage,
  2. Manure and manuring,
  3. Seed and Sowing,
  4. Irrigation,
  5. After tillage and care,
  6. Harvesting,
  7. Processing charges,
  8. Marketing charges,
  9. Supervision charges,
  10. Interest on working capital,
  11. Rent of land.
1. **Preparatory tillage—**
    1. Ploughing,
    2. Levelling,
    3. Clod crushing ( disking, tinning etc. ),
    4. Harrowing,
    5. Cleaning ( Collection of Stubbles, Burning, Destroying ),
    6. Lay out of seed bed,
    7. Mending of bunds/Ridges and furrows.
  2. **Manure and Manuring—**
    1. F. Y. M. Application ( Transporting, Application, Spreading ),
    2. Application of Basal dose,
    3. Application of top dressing.
  3. **Seed and Sowing—**
    1. Raising of nursery,
    2. Shelling,
    3. Sowing,
    4. Dibbling,
    5. Transporting,
    6. Planting,
    7. Gap filling,
    8. Thinning,
    9. Seed treatment,
    10. Inspection fees,
    11. Registration fees.
  4. **Irrigation—**
    1. Cost of energy ( Canal/Lift/Well/Oil Engine ),
    2. Labour Cost.
  5. **After tillage and care—**
    1. Weeding,
    2. Hoeing,
    3. Earthing up,
    4. Mulching,
    5. Plant protection ( Dusting/Spraying/Mechanical ),
    6. Rogauing,
    7. Watching,
    8. Selfing and Crossing.

6. **Harvesting—**
  1. Harvesting,
  2. Picking,
  3. Collection and tying of bundles,
  4. Threshing,
  5. Winnowing,
  6. Grading,
  7. Packing,
  8. Bagging.
7. **Processing charges—**
  1. Ginning,
  2. Processing,
  3. Transportation.
8. **Marketing charges—**
  1. Transporting to market,
  2. Commission of market,
  3. Labour cost.
9. **Supervision charges—**  
10 per cent of the total cost of production (Item 1 to 7).
10. **Interest on working capital—**  
13 per cent of the expenditure on 1/2 of the life period of crops (1 to 7 items),
11. **Rent of land—**  
Rs. 750 ha per annum on irrigated land,  
Rs. 250 ha per annum on dryland.
12. **Miscellaneous.—**

**KRISHNA VIDYAPEETH**

FORM No. KV-180

[ Rule No. Appendix VI-(2) (i) and (viii) ]

**CULTIVATION SHEET**

( Horticultural Crops )

- I. **Preparatory tillage—**
  - (a) Cleaning of land.
  - (b) Ploughing.
  - (c) Levelling.
  - (d) Harrowing.
  - (e) Layout (Planting and irrigation).
  - (f) Digging of pits.
  - (g) Filling of pits.
  - (h) Cost of structure.
- II. **Manures and Manuring—**
  - (a) Cost of manures.
  - (b) Cost of fertilizers.
  - (c) Transporting and application.
- III. **Seed and Sowing—**
  - (a) Cost of planting material.
  - (b) Cost of ploughing.
  - (c) Gap filling.
- IV. **Irrigation—**
  - (a) Energy (Elec. motor/Oil Engine/Cannol).
  - (b) Cost of application.



- V. **After tillage and care—**
- (a) Weeding.
  - (b) Stirring of soil.
  - (c) Cost of insecticides and fungicides.
  - (d) Cost of spraying/dusting.
  - (e) Cost of training/pruning.
  - (f) Cost of special horticultural treatments like bahar treatment.
  - (g) Cost of watching.
- VI. **Harvesting—**
- (a) Picking.
  - (b) Cost of transporting to store.
  - (c) Grading and packing.
- VII. **Marketing charges—**
- (a) Transport upto market.
  - (b) Actual marketing charges.
- VIII. **Supervision charges.—**
- 10% of the cost of production (Item I to VII).
- IX. **Interest on working capital—**
- 13% of the expenditure on half of each harvesting period of the crop
- X. **Apportioned working cost = Cost till pre bearing stage**  
*Economical life period of crop.*
- XI. **Land rent—**
- Rs. 750 per hectare for irrigated horticultural crops per annum and Rs. 250 per hectare for dry land horticultural crops per annum.
- XII. **Cost per 100 kgs/per Hectare.**

KRISHI VIDYAPEETH

FORM No. KV-181

[ Rule No. Appendix VI-(2) (i) ]

Name of University :

Name of Farm :

**COST OF MILK PRODUCTION**

Breed/Species : Cow/Bufaloes/Cross-bred/Genetic group.

Purpose : Teaching/Research/Commercial.

Cost structure : (1) Feed—Milk/dry/calf ration.

(2) Fodder—Green/dry/silage.

(3) Health cover—Medicines/preventive measures.

(4) Labour charges—Management unit.

(5) A. I.—Charges.

(6) Energy charges—Electricity/fuel etc.

(7) Housing—Cost/year.

(8) Water charges—Cost of water.

(9) Miscellaneous consumable—Ropes/dairy detergent etc.

(10) Marketing charges—Coupon printing/delivery charges etc.

(11) Depreciation/Appreciation.

(12) Supervision charges—10 per cent of Expenditure.

(13) Interest on working capital—13 per cent of the expenditure.

Name of produce 1	Principal product			Bye-Product		
	Milk 2	Qty. 3	Cost 4	F. Y. M. 5	Qty. 6	Cost 7
Cream ...				Sale of animal ...		
Butter ...				Services rendered to		
Ghee ...				others.		
Others ...						
Total ...				Total ...		

**Note :**

Cost of Milk per litre.

Cost of Cream/Butter/Ghee/other, per kg.

**KRISHI VIDYAPEETH**  
**FORM No. KV-182**  
 [ Rule No. Appendix VI-(2) (i) ]

Name of the University :

Name of the Farm :

**COST OF EGG/BROILER PRODUCTION****Breed/Species**

Purpose : Teaching/Research/Commercial.

Cost structure : (1) Feed.

(2) Health cover.

(3) Labour charges.

(4) Energy charges.

(5) Housing charges.

(6) Watering charges.

(7) Miscellaneous. consumable.

(8) Marketing charges.

(9) Appreciation/Depreciation.

(10) Supervision charges (10 per cent of Expenditure).

(11) Interest on working capital—13 per cent of the Expenditure.

Name of produce 1	Principal			Bye-Product		
	Egg/Meat/ Broiler 2	Qty. 3	Cost 4	Manure 5	Qty. 6	Cost 7
				Sale of unwanted birds ..		
				Others ..		
Total ...				Total ..		

**Note :**

Cost per 100 eggs.

Cost per kg. on bird.

KRISHI VIDYAPEETH  
FORM No. KV-183  
[ Rule No. Appendix VI-(2) (xiv) ]

*Consolidation Sheet of Cost of Cultivation for Agricultural/Horticultural Crops*

- (1) Name of the University :  
(2) Name of the Scheme :

Sr. No.	Name of the crop and variety	3	4	5	6	7	8	9	10	11
		Area in hectare	Preparatory tillage	Manure and manuring	Seed and sowing	Irrigation	After tillage and care	Harvesting	Processing charges	Marketing charges
1	2	3	4	5	6	7	8	9	10	11

Supervision charges	Interest on working capital	Rent of land	Apportioned working cost in case of Horticultural crop	Miscellaneous expenditure	Total expenditure	Value of the main produce	Value of by-produce of produce	Total value of produce	Cost per unit	Remarks
12	13	14	15	16	17	18	19	20	21	22



**KRISHI VIDYAPEETH**  
FORM No. KV-185

[ Rule No. Appendix (2) (xv) ]

*Statement showing the details Sale of Milk and Milk Produce*

Name of the University :  
Name of the Scheme :

Year :

Cow	Milk quantity sold		Rate		Amount	Name of milk products	Milk products sold		Amount
	Buffalow	Subsidised	Retail	Wholesale			Quantity	Rate	
1	2	3	4	5	6	/	8	9	10

**KRISHI VIDYAPEETH**  
FORM No. KV-186

[ Rule No. Appendix VI-(2) (xv) ]

*Details of Poultry Produce*

Name of the University :  
Name of the Scheme :

Year :

Subsidised	Eggs		Rate per 100	Birds		Amount		
	Retail	Wholesale		Quantity sold	Rate per kg. live weight		Amount	
1	2	3	4	5	6	7	8	9

KRISHI VIDYAPEETH  
FORM No. KV-187  
[ Rule No. Appendix VI-(2) (ii) ]  
**TRADING AND PROFIT AND LOSS ACCOUNT**

<p>Dr.</p> <p>To Opening stock ...</p> <p>To Total expenditure ...</p> <p>To Net profit ...</p>	<p style="text-align: right;">Cr.</p> <p>By Total value of produce ...</p> <p>By Closing stock ...</p> <p>By Net loss ...</p>
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Note :- Closing stock should be valued at cost price or marked price whichever is less.

Director of Revenue  
 Government of Karnataka  
 Bangalore

