

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, maintain 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 which¹ has-¹ 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 of' on the next day all moneys received by the 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 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 book¹ 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. K.Y-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. ⁽ⁱ⁾ 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 acquaintance 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/^{fc} 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 Demand¹ Draft shall be borne¹ by- tKe¹ party requiring Demand Draft and that the University shall not incur any additional expenditure' ifl paying through Demand Draft.

3.26 Cheque Books

(i) The cheques shall be with' counterfoils duly bounded in the form of cheque book's. Each book shall bear Book No. and each¹ 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 Officers 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 assesseed.

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 Incharge. 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 for 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 Incharge 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 installments 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 ND. 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 arc-ear claim not preferred within one year of its becoming due *shall* be paid without the specific sanction of the authorities mentioned below :—

Amount of arrears claimed

Competent Authority

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 bay; 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 therefore.

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 urn 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 Vidyapeetb, shall prefer their claims to the Pay and Accounts Officer through the Bill Transit Register in form KV-25. AH 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 percontra payments i.e. University deductions for pay, T.A. Festival Advances Rent Recovery etc. Separate cheque 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 cronological 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 barief. 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 Account 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 outstanding balances as shown in previous years register. Deposits received during the year shall then be entered in this register as and when transaction occurs. 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, TP. 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.

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 statements showing

month by month for the preceding, twelve months with classification 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 subordinates 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 alongwith 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. K.V-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 instruction 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 again the name of the Krishi Vidyapeeth servant in the body of the bill or in a note ; 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 there! 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 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 Government or Private employer during the period of such leave shall be recorded by the drawing office 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 AC 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 the last, working day of the month to which it relates. However, the payment of salary bill 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, certificate in Form No. KV-43 shall be appended.

(ii) When an increment claimed operates to carry a Vidyapeeth servant 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. B. 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 be forwarded alongwith schedules by fifth of the month following the month for which is drawn.

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

4.9 The amounts remaining undisbursed for more than three months on account of c 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 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 be written at the top the broad classification viz. Plan/Non-Plan/ICAR. Further classification detailed object of expenditure shall also be recorded on the bill. The sanction order and the position of grants shall be noted on every bill. When the bill is towards purchase 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 in 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 is attached, that the calculations are correct, and that the grants have not been exceeded they are likely to be exceeded.

CHAPTER 5 BUDGET

5.1. The Krishi yidyapeeth 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	8 th monthly revised estimates

Sr. Annual financial estimates to No. be received by

Regular Budget

estimates for ensuing year

Plan Non-plan

' New Item for the current year

8th monthly revised estimates

1

Plan Non-plan

Last date for receipt of

Plan Non-Plan ICAR.

1. By the Controlling Officer 5th August from the implementing Officer

2. By the Deans of respective 14th August faculty from the controlling officers

3. By the Comptroller from the 1st September Deans of respective faculty Directors

4. By the Ex. Council from the 5th October Comptroller through Vice-Chancellor

5. By the State Council from the 15th October University

5th August 14th August

1st September 5th October 15th October

5th December 10th December

15 th December

As may be prescribed.

As may be prescribed.

5.4 Instructions regarding preparation of **financial** estimates

(a) Financial Estimates of Receipts.— The annual Financial estimates of receipts shall 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 creation 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 absolutely 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 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 thereto, 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. 300 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.

ana**

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

& 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.

*i

(c) 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, whichever is more, the estimate shall be recast and a fresh estimate at the lower tendered rate shall be prepared.

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 sanctioning authority shall be obtained.

6.17 If a work is abandoned after partial execution* and is proposed to be taken up against a fresh estimate shall be prepared before the work is started 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. 100,000 and less 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. K.V - 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-T 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 master 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.

• . 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 in 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 nowhere 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 measurement book, it is incumbent upon the person taking the measurements to re« quantities clearly and accurately. Every person taking the measurements shall also v\and enter in a Measurement Book, the figures of the "Contents or area" column, measurements are taken in connection with a running contract account on which work h previously measured, he is further responsible to see that reference to the last set of meas is recorded and^that if the entire job or contract has been completed, the date of co is duly noted in the prescribed place. If the measurements taken are the first set of . merits on a running account, or the first and final measurements, this fact shall be noted against the entries in the measurement book, and in the later case, the actual completion noted in the prescribed place.

Note.—For Rules for taking measurements and keeping measurement books, see App

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

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

6.35 **Checking of Measurements :**

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

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

Running measurements shall be recorded^bv the _Jojimr Engineer with 10 per cent cfi the Deputy University Engineer/Assistant Engineer. Each slab of checking on a running ; bill shall be 20% of the estimated cost. Final measurement of visible items shall be < by the University Engineer.

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

Running account measurement shall be recorded by the Deputy IJaiyersityErtgineer/A Engineer with 10 per cent check for every rusTrTmg account b~iTr~5y the Ilmiversity Er The final measurements are, however, to be recorded by the Deputy University Engineer tant Engineer, with a percentage check of 5 per cent or more by the University Engine* checking by the University Engineer, to the same extent -will also be necessary for eac of -Rs. 25,000 or work done on a'running account.

Explanation : The provisions of the rule apply to purchase of stores (including too plants) also. If it is not possible in any case to check measurement of any work, p; as an exceptional case, may be made on th?- certificate of the University Engineer, that best of his knowledge, the work billed for has been done. Detailed reasons for not cli

the measurements shall be given by the University Engineer in the certificate. The next account bill or the final bill shall not be paid in the absence of check-measurement by University Engineer.

6.36 Rate List :

Rate list shall be sanctioned by the Vice-Chancellor. The rates allowed shall not exceed those provided in the estimates. If higher rates are sanctioned for any item of the competent authority shall record on the sanctioned rate list, the reasons for the higher. 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 be executed on rate list.

6.37 Piece Work :

When work is to be done by piece work, the rate shall be agreed upon with a suitable 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 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 work⁸ 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 35 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' Cooperative 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 the Collector of the District within whose jurisdiction the work is to be executed, to the effect that the contractor is solvent and has been carrying on business for a period of not less than one year prior to the date on which the certificate is given by the bank.

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.

S No. r. of	Particulars works	Period of notice for the first call
1 2		3
1	Works costing upto . 50,000 Rs	15 days
2	Works costing Rs. 50,000 and above less	One month

Period of notice
for the second or
subsequent call

10 days

15 days than Rs. 5,00,000

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.

(in) 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 J% or Rs. 2 lakhs, whichever is more.

(2) If the tender is Jji__Exceis_Of the limits "laid down in. sub-rule (1) prior [approval of the Executive Council shall be taken for the excessTSeeforeThnendeFls ~accepte37" "

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 **lit** 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 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 safekeeping of the 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 piecework 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 charge 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.

7.7 (1) The Bulk purchases of stores shall be made by giving wide publicity in the news-papers. 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 specialised 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 Register 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 storekeeper. 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, Vehicles, 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 description 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 instruments 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 existence 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".

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.

(1) Chemicals, insecticides, pesticides, lab. equipment, farm machinery, implements, medicines, etc. required for daily working. (2) Stationery, clothings and uniforms, Furniture, Deadstock, office equipments and printing of forms etc.

The Officer,

^

(3) Building material and Plant and Machinery for nominated by Vice-Chancellor works,

(4) Vehicles, spare parts of Vehicles, machinery, equipments, etc.

(5) Any other article which vice-chancellor may specify.

(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.

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 10 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. 1V-6S. 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 materials 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-17. Separate folio or set of folios shall be reserved for all the transactions with each contractor. Contractor's 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, "building materials

required to be purchased in bulk shall be debited to this account, T1_, i shall be of a temporary character and all transactions recorded shall ultimately be rendered 'renTM-rwa' 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-69 shall be maintained for roads by the University Engineer.

(3) Register of lands

A Register of lands in form No. K.V-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.

(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 inadvertence. 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.

(5.59 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 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 advance shall be made on the certificate of the

(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 6 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 if necessary.

(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, asphalt, 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 be lost.

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 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 University Engineer. — — — — —

Note 5 : Indemnity bond shall be obtained from the contractor only in cases of secured advance of Rs 100/- 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.

(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 standardised 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 at a 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.

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

(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 basrur-wy~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 Krishr 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. * "____

f,

j (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 jje scrutinised by the Comptroller berfoe 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.

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 verifical. 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

Name and Designation of Verifying Officer.....

Date :

(4) The verification of stock/stores should be done by the Officer himself Pand 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 wKose 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 rule in force.

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

- (i) Surplus 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 Rs. 1000/- unclaimed for one whole account year, balance not exceeding five rupees of Deposits; partly repaid during the year and all balances unclaimed for more than three complete years up to 31st March, at the close of March of each year be credited to the Unclaimed Deposits. Balances thus lapsing, the Pay and Account 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 liability.

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 pa^trf^TrTe 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 ,^h^ee^^j^ojvths 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 ajdusted 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 Leava and exceeds 30 day^s.

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, wiithn 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 i

f-

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 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-S 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. Interest on Provident Fund balances shall be allowed at the rate at which the State Government allows interest to its own employees. I

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 Broadsheets 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 in 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 out for a vehicle shall be entered in this sheet.

10.5 Tyres and Batteries :

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

10.6 Repairs to Vehicle :

The repairs shall as far as possible be carried out in the workshop 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 Officer	Quantity	Initial	Remarks
---------	-----------------	-------------	-----------------	----------	---------	---------

123 45 ~6—' 7

AH 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 :

AH 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. no 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 II 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 specified 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 j

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 a whole to show the cost of cultivation and actual production value ratio at the University level.

^

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/fortnightly, 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 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 consolidated 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 Farm No. KV-94. Farm produce subjected to threshing shall be entered in this register before products are entered in the yield book and store ledger.

11. if 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, deceased, 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 of 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 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 interpolation 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 indenter to serve 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. K.V-1Q2 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 JC 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 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, tn 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. Entires in this register shall be made (i) by transfer form register of young stock after periodical review, (ii) purchase of adult animals (in) 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 Paily JRotationH 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 injuring utility.	50 not
Abortion, 1st time ' . . 25	
Abortion, 2nd time .. 75	
Cows not holding service within nine months of going dry . . *	75

Draught Breeds

Udder loss of one teat or one quarter of udder . . 2«5 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

Males

Injury to leg . . 75 Neck gall
 . . - 50 Injury to horn, tail or eye or any other bodily defect not ... 50 injuring
 utlity. Similary with breeding bulls.

Percentage in graph :

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

Appreciation . Per cent

6 months 100
1 year .. , .. 150
lj years 33.3
2 years .. ; .. 50
2 years , 33.3
3 years 25
3 years 20
4 to 10 years .. 16.6
Depreciation .
11 years 2.6
12 years 23.8.
13 years - : . . 37.5

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 within 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).

CHAPTER 13

PENSION

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

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

(iii) Nothing contained in these rules shall bs 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 prc-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 :

(IX 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

(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 disburser'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 ail 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 iricharge with reference to the speciman 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 Patii/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 Name and signature of the Pensioner

Order No. 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^f

- v

—the Bank vouches 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 distraction 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. K.V-124 In the Finance Department showing full details of pensioners drawing pension from the Vidyapeeth. Each entry in this 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. j *—

(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 i

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

[4.1 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 Workshop 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 Workshop 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.

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 If 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 job 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 form 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. K.V-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. K.V-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—

- (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 purchase laid down from time to time from the publishers/established book sellers. Be be ordered from any source they are available. The purchase of books need not be in one single agency. The books can also be ordered from abroad for which no quotation needed.

(2) The Librarian shall certify that the 'Prices charged in the bills are the publishers' and if the publisher's prices cannot be verified he shall certify that the publisher's price not available and the prices charged are correct. In case of rare and out-of-print book; shall be decided by the Head of Department concerned, when the original published price 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 condition 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 per 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 ; against the item and shall also be reproduced on the back of the title page and at the bottom as may be determined by the Librarian but if the book has lesser number of pages, the 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 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 or more excluding title page" shall be accessioned. Reprints pamphlets and other ephemera; 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 separate 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 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 certification and shall be kept securely in the Librarian's /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 shelf listed 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 this deductions made; in this 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 deadstock 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 18

GUEST HOUSE AJVO 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 deadstock 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.

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 authorisely 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 or 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.

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. fwtT 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 there after.

(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, (lii) 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
<hr/>			
	Hours of operations Cost 10,000 hours		
2	Ploughs/harrows/cultivators/Angledozer and other such type of equipment.	Bull- 10 years	10 per cent dozing Blades
3	Air compressors - -	10 years	10 per cent
4	Rock Drill/Sump pumps/Grinders/exploder meter	5 years	20 per cent machines/ohm
5	Boring Machines/Rotary drill and such rigs.	10 years	10 per cent type of drilling
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.	10 years	10 per cent and their tools.

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.

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.

5.2.5 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 there from (including interest) are properly classed 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 nai scholarship holders and stipendiaries shall be noted in the Establishment Check F payment of scholarship and stipends etc. in Form No. KV-159 giving a reference etc sanction and names of schemes showing in each case the period for which the scholarship is tenable,

24.2 Drawal and Disbursement : (1) At the end of each month, bills for schola stipends chargeable to different schemes shall be prepared by the Disbursing Officer in Form No. KV-160. The certificates prescribed thereon shall be signed by the Di Disbursing Officer and bills forwarded to the Pay and Accounts Officer for issue after making entries in the Establishment Check Register for getting pre-audited in the way.

(2) If a scholarship or stipend is payable in respect of any portion of the mo scholarship holder or a stipendiary who at the time of preparation of the bill has left tuition or is absent owing to illness or a ay other cause and is not likely to return end of the month in which the bill is paid, the amount of such scholarship or sti period for which it is payable, and the name shall be entered in red ink but excl the total of the bill. The amount so withheld may be paid subsequently on a sepan which reference shall be made to the bills from which amounts were withheld and entries made in the Establishment Check Register and office .copies of the original jill

(3) When the amount of a scholarship/stipend bill is received by the Disbursing it shall be entered in the Cash Book and disbursed, taking acknowledgement on the ofl of the bills in Form No. KV-160.

(4) If it is not possible to disburse the amount of any scholarship/stipend draw within the month, such amount shall be refunded by short drawal in the next scholarsh 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 term deposit so as to earn adequate interest to afford cost of grant of approved Medz from to student(s), it should be invested in fixed term deposits with the authorised 1 such period as Vice-Chancellor may decide keeping in view the desire of the donor. 1 star should take necessary action for the preparation of Medal and its award, to the concerned. The Comptroller should maintain account of receipt of interest on the ii in Form KV-10.

(2) The bank concerned where the amount stands invested, will be required to gi of Six-monthly interest to the University Account. At the time of getting the Medal by the Dean concerned or the Registrar, as the case may be, the Comptroller will with* 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 Account 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 at least two selected centres shall be prepared in each financial year by the Head of Implementing Officer in respect of the following schemes of the Agricultural Universities so,

to get the correct idea of profit or loss, to go into the causes of losses, suggest measures: 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] 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.

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 Finances Department of Vidyapeeth, all Pay and Accounts Officers, all staff in Academics 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 there under 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 pi behalf of the University and bring them forthwith to Accounts and pay or otherwist settle all claims preferred against the University.

(b) Accounting Officer.—He shall complete the accounts of the University in accordant; 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 ani orders concerned on which there may be any doubt.

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 therefore 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.

APPEKDIX-T (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 recoup 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 Account.-, 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! him by the Comptroller from time to time.
- (9) He shall be responsible to watch budget grants before passing claims and issuing chcqn thereof and maintain financial discipline.
- (10) He shall maintain Uniformity in admitting and passing of all claims against Universe.) and issuing cheques thereof.

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, murrum 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.

Record of test check of Measurements

Date Pages	recording measure- ments subject to test check	Value of measurements	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. On receipt they should be placed in the office under the supervision of the superintendent who after satisfying that all requirements 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 "Important account papers and other".

—Scieffule of Powers: (Referred to in Rule 11 above).

(1) 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 checked 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 measurement 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 JSncenC 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 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 JLLper. ^{cent} check by the Sub-Divisional Officer (Assistant Engineer or Deputy Engineer) when the amount of the 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.	Net amount of	Whether	Remarks
	of bill	the bill	checking
1	in rupees 2"	necessary 3	4
1	24000	No	Check not obligatory. Exceeds Rs. was
2	noo	Yes	25,000.00 and no check exercised
3	25800	Yes	previously. Exceeds Rs. 25,000.00 since last certificate in bill
			No. 2.
4	36800	No	Check not obligatory. Check not rtificate in
5	11400	No	obligatory. Exceeds Rs. 25,000.00 bil
6	2600	Yes	since last ce
			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 tk 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 on the 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 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 commenced	Basis for the certificate in	Reference to MB and pages in
1	2	3	4	5
Remarks	Rate with quantity Col. 3 i. e. check executed and measurement or expenditure otherwise ;	done is commencement certificate in case of case measurements - incurred		

(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 measurement re-measurements	Reference to page of measurement Book	Name of work	Extent of check applied	Reference to any documents any	Initials of the Supdt. Engg. Date	Initials of the Uni. with	Remarks
1	2	3	4	5	6	7	8
			wherein measurements				
			have been recorded				

APPENDIX-HI
(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 spavined in schedule A. In cases where it is absolutely necessary to do so, the quantity to b? delivered at each place with rate should be shown separately.
6. The standard specifications should be invariably followed, tf 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. Gross 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 b?uad depending upaa its bulk before issue.
12. The endorsement regarding issue of te.iiier with nams of tne contractor should b; made on the index sheet under the dated signature either of the Executive Engineer or Super-intendent.
13. Normally, only one copy of the tender documents shall be issj.;i to each contractor on payment of the prescribed charges. However in respect of works costing more than **Rs. 23** lakhs (as put to tender), if the contractor asks for additional copies he may be supplied with sn;h 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 over 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. it 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 ir 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

i lie total number of tenders received.

The letter, statement of special conditions, etc.? if any submitted by the contractor with the lender 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 iliould attach a list signed by himself.

19. The officer opening the tenders should satisfy himself that all the requirements, laid iown 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 m 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 'tiall likewise be certified by him on the concerned page. These corrections should invariably. lie 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 dearly 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. 3n 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 envelop 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 scrutinized thoroughly and a definite opinion as to the workability of the rates quoted should be expressed while accepting 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 has an opportunity of tampering 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. ;

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 fixed 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) 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 auction 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 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 condition should be written in plain and unambiguous language and the bidder should be asked to state their doubts, if any, clarified before the bidding begins, the officer holding auction should consider (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. once 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 result.

(C) After the auction is held :

The officer authorised to sanction the auction may reject the highest bid if he considers it unreasonable, 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 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 bring 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 already held auction which has realised a reasonable amount.

Before acting on such offers, therefore, the officer concerned should satisfy himself that the offer is *bonafide*, 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., at the offer is backed, where necessary, by a deposit (which offer is to be considered as the winning bid for the fresh auction) and finally, that another auction would be unobjectionable from all angles and other view-points (e. g. mango, tamarind and other fruits have to be auctioned in the same season).

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 there under 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 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 intended to cover all charges including past liabilities and is operative till the 31st March¹ 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^{completely} 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 a 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 ground[^] 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 this 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 projects 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 be made and properly attested in a suitable register so that it may be watched. t.

7. Check against regularity consist in verifying that the expenditure conforms to the *it* 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

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 or rules made by any higher authority ;

and

(4) that, in case they have not been separately approved by competent authority the issuing authority assesses 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 fits judgment appears to involve improper expenditure or waste of public money or stores, even though the accounts themselves may be correct 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.

33. 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 *ifrr** claims are made in accordance with rules and in proper form ;
- (d) that all prescribed preliminaries to expenditure are observed, such as prop estimates framed and approved by competent authority for works expenditure, a beat certificate obtained where necessary before disbursement of pay to University employment
- (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 if the disbursing officer ;
- (g) that payment has, as a fact, been made, and has been made to the* proper persstt 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 n personal account of a contractor, employee or other individual or is recoverable fr« 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 ai scale or schedule prescribed by competent authority ; and
- (j) that the payments have been correctly brought to account in the original account

15. Recurring ^charges which are payable on the fulfilment of certain conditions orral: the occurrence" oT" certain events should be admitted in audit on receipt of the certified

from the drawing officer to the effect that the necessary conditions have been duly fulfil 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 oT ITnanclal propriety, this aid will usally present considerable difficulty. It demands exercise of great intelligence and ct Individual abnormalities in rates should of course be watched, but the institution from tin to time of a comparative examination, through out the vouchers and accounts received k audit, of the rates paid by various officers in the same or neighbouring localities, may indie* cases in which the rates of being abnormal, further enquiry may be desirable. The assistant of the concerned Government Department may be invoked in obtaining reliable, schedule of rates and other necessary information. In the case of Works Department useful Woi 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 obsemf 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 Station Colleges and other Institutes under the University and to check a percentage of the initial accounts.

19. The duties stated above define 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 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 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) they are duly receipted 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.

(1) 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' possible within a reasonable time after the date of the introduction of the time scale, the ser-boofcs should be called by the Pre audit unit for the purpose of the necessary check. Inr case, the whole or a large percentage of the initial rates and the dates of next increments ra: be checked.

(2) Where officiating arrangements in leave vacancies are permissible it will be nete to record, in an Audit Register separately, the number (i) drawing substantive pay fii] leave and (iii) drawing officiating pay. These can be recorded under one another with i¹ letters S. L. O. respectively, against them thus :—

110 S 6.25

VR. — t 2.29

5 O 1,21

The audit check will consist in seeing that S -f L and S-f-O are each within the sane scale.

i

The sums held over or refunded need not be noted in the Audit Register. The record] audit of a supplementary claims should be made in the original monthly bill from which 1 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 bill and at this stage the admissibility of the leave salary and officiating pay of the men invo will come under check. The Assistant will next check all items in the bill corresponding to names entered in the i«crem^at_ certigcate and made the necessary entries in• tije_jjy]jeaf. the remaining items in £he bill against which there is something in tfie " KemarkT^ con should be checked and any changes jifj^J^e^leaf^jncoTporatQd therein. None of remaining items in the bill need be cfiecfed.

(4) On receipt of an Establishment bill its calculations should be checked arithro tically. But, it will not be necessary to check the leave granted by earlier records or the detail' of the bill by earlier bills, though, if any, such leave appears *prima facie* be contrary *i* rules, it should be examined.

(5) Orders issued by competent authorities regarding the emoluments of any meml* of the establishment (e. g., order regarding personal pay or with holding or postpone 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* Aud Register, and the cause of objection clearly stated on the bill. It is a matter of important to remark that Establishment Audit Registers run from March to February and that pji is recorded under the month for which it is due, not that in which it is disbursed. I; take an instance a clerk being absent on six week's leave from 25th March* his pay fij 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, frot the pay bill for April (paid in May) is deducted the pay for March of a man who hap pened to be absent when it was drawn, and, taking leave, did not return in April to recto it ; the refund will be noted in the earlier part of the Register under March and in (Is same place will be passed the bill on which the pay is afterwards drawn.

24. Increment certificates attached to establishment bills, or submitted, separately Ss audit, should be examined so that it may be verified that the increments claimed are ackNf ing to rule and supported by facts stated and have actually accrued. The reasons why lii increment is considered to be due as stated in the increment certificate should be examinal with reference to the fly-leaf of the Audit Register (when names are shown there). At lem one fourth of the entries in an explanatory memorandum, stating the reasons why increiWj is due, taken at rand) in must be checked with past bills; when periods of past cfSciaiaj! service are not susceptible for verification from the records in the Finance Department, sutf service may be verified from the service books. In the case of certificates submitted for audi if the iacre.nents 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 concert after reference to the n >te of amounts due but not drawn, the necessary addition being mai to the total. In cases where the supplementary claims (other than those which were *show.* 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—Nothings 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.

A.S, 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, fnlTdetaiTs "of"£Ee~posis"~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 counter signature, 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 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 this necessary sanction of superior authority. For this purpose a Register should be opened, in which every order sanctioning special expenditure including sanction, conveyed by counter signature of bills should be entered as soon as it is received and, as a 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 installments, the progressive outlay must be watched against the sanction, is total. To

facilitate the watch of expenditure and liabilities against allotments where such sanction 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? 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 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 Special Contingencies and any Periodical charges which may be included in the bill is 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 countersigned 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 let 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 Periodic 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 have actually entertained and paid.

41. A call should be made for some of the paid muster rolls in each quarter and they " be checked for verification that they were properly maintained^

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 final year (April to March) by the Head of Office/Implementing Officer in the forms prescribed in this Appendix from the existing record by 30th June each year and shall be submitted to Comptroller. The Comptroller shall check the statement of Trading, Profit and Loss act;; and shall place before the Executive Council by 30th September each year along with resat

(2) Guide-lines to the head of office / Implementing Officer :

(i) The information in the forms prescribed under this Appendix shall be prep; from the existing record maintained by the Head of Office/Implementing Officers concerned, cultivation sheet shall be maintained by them in Form Nos. KV-91, KV-179, KV-: KV-181 and KV-182 as the case may be.

(ii) After completion of initial information in the forms prescribed under this Ay\& the Trading, Profit and Loss Accounts shall be prepared in Form No. KV-187 by thv[of Office/Implementing Officer.

Debit Side (Expenditure)

(iii) While incorporating the information in the Trading, Profit and Loss Account the debit side (expenditure) the items shown in the cultivation cost sheet shall, shown and the expenditure incurred during the financial year whether it is paid or noli 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 op stock as on 1st April.

(vi) 10% supervision charges shall be calculated on the total expenditure on (excluding Opening Balance).

(vii) Interest on working capital shall be calculated on 13% of expenditure on I the life period of crops as shown in items 1 to 7 of the cultivation sheet (Form Nc 91) in respect of Agricultural crops.

(viii) Interest on working capital shall be calculated on 13% of expenditure on each harvesting period of crops in respect of Horticulture crops as shown in cultii sheet in Form No. **KV-180**.

(ix) Free supply of any material/service charges shall be calculated at the rate ofi price/cost price whichever is Jess (such as rent of University own building/free waters 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 pea 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 marks whichever is less in respect of produce and book value in respect of materials and s

(xiv) Value of produce in respect of Agriculture/Horticulture crop shall be ski per information calculated in Form No. KV-183 and KV-184 irrespective of wheth amount is actually received or not. In respect of other miscellaneous receipt, actual shall be shown for the given period.

(xv) In respect of Dairy and Poultry centre the value of produce/sale of produa be shown as per information calculated in Form No. KV-l85 and KV-186 resp irrespective of whether the amount is actually received or not. In respect of other laneous 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 mini raise the losses. In case of profit the Head of Office/Implementing Officer shall propose the ways of means to increase the profit.