

POINT NO.2:

The powers and duties of Officers and employees. (Sec.4 (I) (b) (ii))

Sr. No.	Designation	Financial Powers	Powers given vide
1	Comptroller	<ul style="list-style-type: none"> • Authorized to operate University Bank account. • To Act as financial advisor to V.C. • To inspect/audit financial matters of all the offices under University. • All sanctions or orders. Involving financial implication on budget grants shall be used only after comptroller concurrence. • Authority to pass bills and sign cheques to any extent. • Act as a internal auditor of vidyapeeth. • With the concurrence of Comptroller the financial powers should be delegated to various authorities of the Vidyapeeth. • In all matter relating to finance budget and accounts the comptroller to be consulted. • Comptroller is the member Secretary of Finance Committee. • Member of other Committees formed at Vidyapeeth level. • As per provisions of Act Comptroller shall disallow any expenditure which may contravene any provisions of the Act or any Statute made there under of provisions of Account Code and other orders issued by Government. • Comptroller has the authority to call for to inspect any record or surprise cheques of vidyapeeth records connected with finance. 	<p>Account Code 1991 MAU Act 1983, MAU, Statute 1991 Maharashtra Government Rule & Regulations MAU Compendium-2007 MCSR Rule.</p>
		Administrative Powers	
		<ul style="list-style-type: none"> • All the staff in finance Department of Vidyapeeth, all pay and Accounts Officer all staff in Accounts Branches of all Offices of the Vidyapeeth and staff dealing with finance account and budget at various levels shall be under his overall control to enable him to discharge his duties. • Act as Head of finance Department of Vidyapeeth. 	

DUTIES AND FUNCTIONS OF OFFICERS / EMPLOYEES.

1) COMPTROLLER :

- To ensure that the Head of the Office/Drawing and Disbursing Officer and Pre-audit & Accounts Officer should follow the uniform accounting procedure as per accounts code 1991 and maintain the records properly and correctly and that they are up-to date.
- Comptroller shall issue 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.
- Duty of the comptroller to function as an internal auditor of the Vidyapeeth.
- Carryout annual internal audit of accounts and stores of all the institutions / offices under Vidyapeeth and also to carryout surprise check of stores, stock and cash.
- Duty of Comptroller to function as pay and receiving officer, who shall receive all money due to or receivable, on behalf of Vidyapeeth and bring them forth with to accounts and pay or otherwise settle all claims preferred against the University.
- Act as accounting officer, who complete accounts of the University in accordance with the rules and prescribed in that behalf.
- To prepare the annual financial estimates of receipts and expenditure of the University.
- Prepare and submit the annual account to Government.
- Prepare annual budget estimates of receipts and expenditure of University and to submit State Government.
- To keep the Vice-Chancellor informed about financial position of University time to time.
- To keep watch on expenditure with authorized budget.
- To prepare financial plan for Development of the University.
- To ensure that the grants are received in time from Government.
- To detect and decide the defalcation cases *su moto* or on information received and to take further action.
- To be responsible for reporting to Government consequences of any decision or action taken by any authority of the University in respect of financial implication of the University which he feels it is in contravention of the provisions of the act, statues, Rules of Regulations.
- To verify the employee pension cases whether the employee are admissible for getting pension and gratuity in accordance with the MCSR (Pension) / and gratuity rules , then it is to be sanctioned by the Vice-Chancellor.
- After sanction of pension by Vice-Chancellor the Comptroller will issue order of pension payment order / Gratuity payment order and authorize DDO to make payment.
- To check all tender documents for supplies, works etc, that is to check before finalization all documents in respect of supplies, services, contracts etc, where these are to be received from an outside agency, before the services are rendered the supplies are made or the execution of work is started.
- Comptroller shall hold periodical discussions on audit objection with Head of Offices and controlling officers and the auditors to facilitate the quick settlement of objection and shall bring to the notice of Vice-Chancellor.

ASSISTANT COMPTROLLER (BUDGET)

- Preparations and submission of Budget estimates as well as revised estimates of vidyapeeth to State Government.
- Scrutinize all sanction proposals in all respect, than put-up to Comptroller for sanction.
- To supervision on staff of Budget branch and to get it work done from them.
- Submission of monthly report and quarterly reports to Government.
- Communicate the grants received from Government of other financer agency to head of the department.
- Proposed of new plan schemes to be submitted to Government for sanction.
- Submission of bill to treasury for drawing of funds.
- To attend the meeting on various aspect whenever comptroller details.
- Other such duties as Comptroller orders.

Assistant Comptroller (Pay & Accounts Officer):

- Pay and Accounts Officer who shall be designation as such & delegated with powers to pass bills & operate bank accounts.
- Shall be responsible for proper supervision and control of his staff working under him.
- Shall be responsible for passing and issuing cheques of all the claims presented to him by DDO.
- Shall maintain proper account of all receipt and payments.
- Shall submit monthly account every month to comptroller for onward submission to Government.
- Shall be authorized to operate Bank account of the University fund as per instructions issued by the Comptroller time to time.
- Shall be responsible to carryout monthly bank reconciliation.
- Shall be responsible to render necessary accounts and statistical data & other information as and when required by the Comptroller.
- Shall be responsible to carryout such duties and functions as may be assigned to him by Comptroller time to time.
- Shall be responsible to watch budget grants before passing claims of issuing of cheques.
- Shall maintain uniformity in admitting and passing of all claims against vidyapeeth and issuing cheques thereof.
- To ensure budgetary control and financial discipline.
- To compile the monthly receipt & payments accounts to facilitate time submission of final annual accounts to Government.

Duties and responsibility of Officer / Employees.:

Assistant Comptroller (Audit & (UEPF):

- Supervision of pension branch and Internal audit wing.
- Check out the Internal audit programme of all offices of vidyapeeth for carrying-out internal audit.
- Internal audit progress and audit objection list are to be put-up to Vice-Chancellor.
- Assist to Local fund audit & Auditor General, Nagpur audit team.
- All auditable documents are to be made available.
- Compliance of audit report by LFA of A. G.
- Audit report with annual accounts to be submitted to Government.
- Replying of audit objections and getting the settlement of outstanding para from EC committee.
- Carry out verification of pay fixation of all employees on various occassition.
- To scrutinize all pension cases and put-up to higher authorities for sanction.
- Supervision of UEPF Branch.
- Maintenance of UEPF ledger of all staff of University.
- Scrutinize the advances of staff from UEPF of put-up for sanction.
- He is given the voucher of operate the bank account of UEPF.
- Maintains cash book of UEPF
- Maintain pass book of funds drawl and deposit to treasury.
- Maintains UEPF allotment number register.
- To do and works the recovery of advance drawn be staff.
- All subscription amount to be deposited in treasury.
- Finalize the UEPF cases after employees retirement by the higher authority as per rule UEPF fund act.

ASSISTANT COMPTROLLER (ESTT. & DDO)

- To act as a DDO of Comptroller office and does the following works.
- Supervision on all staff of Finance Department.
- Shall present bills of P. A. in prescribed manner
- Shall maintain basic account in the prescribed Register shall maintain cash book for disbursement of cheque received from PA and receipts collected by him and remitted to comptroller.
- Shall credit all receipt collected by him on behalf of University.

- Ensure thought purchase of Materials are of obovious necessity and are of fair and reasonable rates and grants have not exceeded.
- Shall prepare monthly expenditure statement and reconcile with comptroller records.
- Shall recouped the pernmanent advance.
- Shall reconcile the receipts.
- Shall perform the duties as given by the Comptroller.
- To carry out monthly bank reconcilancation.

Assistant Comptroller (Compilation):

- Over all supervision on staff of compilation branch.
- Responsible for accounting, recording and classification of all transactions.
- Preparation of balance sheet, Income and expenditure statement, profit & loss statement, and Statement of receipt and payment.
- Maintain scheme wise receipts and expenditure.

- Prepare annual accounts and submit to Government.
- Maintain record rooms.
- Reconciliation of receipts and expenditure with all offices records.
- All received cheques of demand drafts are to be deposited into University fund account.
- Prepare statement of Utilization of Grant-in-aid in Form No.39.
- Prepare statement of floating asset and of liabilities in Form No.38

Section Officer / Asstt. Accts. Officer / Asstt. Section Officer

- Over all supervision on staff of their branch as per their charge.
- Support and guidance to staff.
- Work as bottom level officers.

Budget Branch Sr.Clerk / Jr. Clerk

- Preparation of University Budget and works related to Budget.
- Replying of all correspondences.
- Works as given by the Comptroller time to time.

UEPF Branch Sr. Clerk / Jr. Clerk

- Maintenance of UEPF cash book.
- Making of payments of advances and final withdrawals.
- Maintenance of UEPF Ledger in respect of all employees.
- Reconciliation of Bank balances of pass book and Bank accounts with treasury balance.
- Preparation of UEPF Budget in respect of interest due to individuals and submitted to Government for sanctioning of Interest amount.

Estt. And Accounts Branch at Comptroller Office Sr. Clerk / Jr. Clerk

- Maintenance of cash book at Comptroller Office.
- Preparation of salary bills and other contingent bills and submitted to PPAO
- Dealing of establishment matters of all staff of comptroller office.
- Maintenance of receipt and expenditure register
- Disbursement of Payment drawn from PPAO.
- Maintenance of receipt books
- Receiving of receipts due to University and depositing to Comptroller accounts.
- Making of authorized entries in service books.
- Maintenance of salary register
- Reconciliation of receipt and expenditure with PPAO accounts.
- Maintenance of leave account in respect of staff.

Stenographer:

- Taking of dictation and typing
- Confidential correspondence
- Maintenance of Gold Medal / Silver Medal / Cash Prizes registers.
- Day to day work assigned by Comptroller.

Store

- Maintenance of stock book and dead stock register.
- Maintenance of receipt and issue of store register.
- Maintenance of store inventory .
- Store accounting
- Issue of stores to various offices on their demand
- Purchasing of stationery
- Making of rate contracts.
- Maintenance of livery register.
- Replying of correspondence.

Inward / Outward Section:

- Receiving and sending of all mails
- Maintenance of Postal stamp register
- Receiving of cheques to Bank and various offices
- Receiving of Bills from DDO's

Pension Branch Sr. Clerk / Jr. Clerk

- Scrutiny of pension papers of University employees.
- Preparation of pension orders and gratuity orders after sanction.
- Making of all correspondence of pension section.
- Maintenance of PPO and GPO Order register
- Making of monthly pension bills
- Maintenance of PPO and GPO register.
- Preparation of Budget in respect of pension fund.
- Making of pension payments
- Income tax calculation of pensioner.

ICAR Branch Sr. Clerk / Jr. Clerk

- Maintenance of grant-in-aid register in respect of ICAR scheme.
- Submission of Ist Installment and IInd Installments demand to ICAR time to time.
- Replying of all ICAR correspondence
- Submission of Audit Utilization Certificate
- Maintenance of expenditure register scheme wise

Compilation Branch Sr. Clerk / Jr. Clerk

- Making of Data entry of vouchers
- Maintenance of receipt and payment register
- Maintenance of expenditure register scheme wise
- Maintenance of receipt register scheme wise
- Maintenance of receipt ledger wise
- Preparation of annual statement of receipt and payment, income and expenditure profit and loss, Balance sheet.
- Maintenance of record rooms
- Reconciliation of Income and expenditure with DDO records by six monthly.
- Depositing of cheques and demand drafts into Comptroller account day by day
- Depositing of grant-in-aid cheques into Comptroller account.
- Reconciliation of Bank balances and maintenance of cash book.
- Making of all correspondence.

GIS Branch Sr. Clerk / Jr. Clerk

- Maintenance of accounts of University GIS.
- Submission of demand and claims to LIC Office.
- Deposit of monthly subscription of GIS.

Internal Audit Wing.

- Carrying out internal audit of various offices at University.
- Making of compliance of audit objections
- Submission of audit report and annual accounts
- Verification of Pay fixation in respect of employees.
- Replying of correspondence
- Liaison with Local Fund Audit and Auditor General, Nagpur team while on tour to this University for audit.
- Submission of auditable documents for audit
- Submission of compliance report to EC

Pre-audit Pay and Accounts Section

Duties and responsibilities of auditors.

- See that bill presented for payment are in prescribed form.
- Bills are duly receipted by payee and in original.
- See that bill are serially numbered.
- See that totals are correct and than bear “passed for payment” endorsement signed by Drawing and Disbursing Officer / Hand of Institute.
- See that there are no alteration without attested.
- See that no payment is made on bill or order signed by a subordinate instead of HOD.
- See that the stores are purchased by following the proper procedure.
- See that bill are stamped with Non Plan / Plan / ICAR / Other any and its scheme.
- See that sanction order and budget position given and expenditure is within the budget.
- See that sanctioning the authority are empowered to sanction expenditure and every bill bear sanction from competent authority.
- See that expenditure involved is classified correctly and such statement attached.
- See that pay bills are presented for authorized established employees.
- See that purchase materials are taken on relevant stock register and to that effect relevant notification is made on bill.
- See that bill presented are admissible.
- See that all recoveries and required taxes are deducted from bill.
- Clerk will pass the bill through bill register for payment.
- Maintenance of revolving fund account and passing bills
- Maintenance of cash book of RF.

Cashier

- Maintenance of main cash book
- Reconciliation of Bank account balances monthly with bank scroll
- Issuing of cheques as per the vouchers.
- Maintenance of internal fund transfer register. (contra entries)

Point 3:

The procedure followed in decision making processing including channels of supervision and accountability: (Sec.4 (I) (b) (i) (ii) (iii))

I) Passing of bills.

Bills submitted by the DDO's of University and scrutinized and passed the claims and issued the cheques.

Bill receive section
,
Auditor
,
Section Officer
,
Pre-audit Pay and Accounts Officer
,
Comptroller (For works bills only)

II) Proposals for sanction:

All the proposals received from various offices of University are scrutiny at the level of Asstt. Comptroller and submitted to Comptroller then Hon. Vice-Chancellor the to the Executive Council and Maharashtra Council of Agril. Education and Research, Pune.

Decision on sanction
,
Concerned Assistant Comptroller
,
Comptroller
,
Hon. Vice-Chancellor
,
Executive Council
,
MCAER,Pune

Point 4:

Norms set by it for the discharge office functions. (Sec.4 (I) (b) (ii))

1) In finance department of Vidyapeeth i.e. Comptroller office the following norms are set out for functioning the staff at various branch of this department vide account code 1991 University Act 1983. University statute 1991, MCS Rules and orders of University authority.

- Submission of Budget annual financial estimate of University EC from Comptroller through Vice-Chancellor on 5 Oct further to state council on 15th Oct. For details please see chapter-5 of accounts code 1991.
- DDO should submit statement in-respect of assets created assets written off and disposed of during the year with balance on 15 April of succeeding ending year.
- Permanent advance are to be recouped in twice in a month.
- Monthly report of expenditure to be forwarded by 5th of next month.
- Bill of other officer are accepted and received as salary bills from 25th to 5th contingent bill (Third Party Bill) Contractor bill.
- All bills are to be cleaned within of 7 days.
- All correspondence are cleaned as top priority letter within on same days or on next day priority letter within 3 days and normal letter maximum 7 days before.
- At the end of month every bank account to be reconciled with bank balances and result to be noted to comptroller.
- All receipts of cheque & demand draft are to be deposited into bank within two days.
- All time specified correspondences are to be cleared within the time limit.
- All telephone/electrical other taxes bills are to be cleared on top priority.
- Position of outstanding audit objection are to be put-up to Vice-Chancellor every six month by 10th Oct & 10th April.
- All money received on account of Krishi Vidyapeeth shall be created forth-with in the bank.
- On last working day of the month all cash book balance are to be reconciled with the balance as per bank scroll / pass book.

- PPAO shall submit to the comptroller monthly accounts by 10th of succeeding month such as statement of Revenue Receipt, expenditure, Bank balance, Debt head receipts.
- All salary bills are to be submitted before 5 working days to PPAO these bills shall be paid on 1st working day of following month except March month bill which will be paid on 1st April or latter on.
- Cheques of recovery deductions are to be sent by 5th of following month.
- UEPF subscription deduction cheque will be sent immediately but not latter the 5th of following month.
- Amounts remaining un disbursed bond for more then 3 month on account of pay & allowance shall be credited into Vidyapeeth Fund.
- Utilization certificate of grants shall be submitted immediately after close of financial year but not latter then 30 September of following year.

Point 5:

Rules and Regulations, Instructions, Manuals and records held are under control used by employees for discharging the functions. (Sec.4 (I) (b) (vi) □ÖaÖã□ÖÖ□Ö

- Maharashtra Agril. Universities (Krishi Vidyapeeth) act 1983
- Maharashtra Agril. Universities (Krishi Vidyapeeth) Statute 1990.
- Maharashtra Agril.Universities (Krishi Vidyapeeth) Accounts . code 1991
- Maharashtra Civil Services Rules (Pension, Pay, Leave, conduct and discipline)
- University Compendium-2007
- Central Government & State Government Resolution, orders and instructions issued time to time.

Point No.6:

A statement of documents classified/categories. (Sec.4 (I) (b) (vi)

S. N.	Particulars of Documents	Branch	Form No.	Category of Documents.
1	Budget policy file/GR	Budget	-	A
2	Budget Register	Budget	-	A
3	Register of grants received	Budget	KV-52	A
4	Permanent advance Register	Budget	KV-41	A
5	DDO Declaration Orders	Budget	-	B
6	Minuts of Finance Committee Meeting	Budget	-	B
7	Sanction of New Scheme under Plan	Budget	-	A
8	Register of Investments	Budget	KV-10	B
9	Main Cash Book	PPAO	KV-	A
10	Bank Reconciliation Statement	PPAO	KV-	B
11	Bank Pass Book	PPAO	KV-	B
12	Remittance Register	PPAO	KV-	A
13	Bill Register	PPAO	KV-	C
14	Advance Register (Temporary) Tour, Transfer, TA of PA, Festival and HBA	PPAO	KV-30	B
15	Register of salary deduction adjustment	PPAO	KV-27	B
16	Register of receipt of deposits	PPAO	KV-29	B
17	UEPF Slip	PPAO	KV-81	B
18	HBA Loan account register	PPAO	KV-158	A
19	Audit report and annual account audit	PPAO	-	A

20	Cash book (RF) (from 2003-2004)	PPAO	-	A
21	Balance sheet	Compliation	KV-37	A
22	Income and expenditure account	Compliation	KV-36	A
23	Receipt and payment account	Compliation	KV-35	A
24	Statement of Utilization of grants in aid	Compliation	KV-39	A
25	Income and expenditure register (Scheme wise)	Compliation	KV-23 & 26	A
26	Receipt cashbook	Compliation	-	A
27	Bank challn register	Compliation	KV-23	B
28	Register of classified revenue receipt of expenditure (Ledger wise)	-	-	-
29	GIS claim finalization file and register	-	-	-
30	All type of paid voucher	-	KV-42, 45,47,48, 75,160	A
31	Grant in aid register from ICAR schemewise	-	-	A
32	Schemewise receipt of funds and its utilization register ICAR	-	-	A
33	Ledger account of individuals subscriber	UEPF	KV-76	A
34	Register of advance granted out of UEPF	UEPF	KV-77	A
35	Broad sheet of UEPF	UEPF	KV-79	A
36	Pass book of treasury account	UEPF	-	A
37	PT cash book	Estt.	KV-6	A
38	Bill register	Estt.	KV-20	B
39	Telephone / trunk call register	Estt.	KV-170	C
40	Postage stamp register	Estt.	KV-176 of 177	B
41	Inward/Outward main register	Estt.	-	C
42	Transit register of cheque demand draft received	Estt.	KV-19	B
43	Cheque disbursement register	Estt.	-	B
44	Establishment of staff register	Estt.	-	A
45	Monthly expenditure register	Estt.	KV-21	B
46	Receipt books	Estt.	KV-2	B
47	Stock book/Dead stock register store	Store	KV-74	A
48	Register of receipt of issue of stores	Store	KV-70, 71 & 72	B
49	Copy of annual rate contract	Store		
50	Store ledger	Store	KV-73	B
51	Receipts books register	Store	KV-2	B
52	Pension payment order	Pension	KV-121	A
53	Gratuity payment order	Pension	KV-122	A
54	Sanction order of pension gratuity/commutation register	Pension	-	A
55	Register of Pension payment order	Pension	KV-124	A
56	Register of gratuity payment order	Pension	KV-125	A
57	Bill register of pensioners	Pension	-	B

Point 7 : (Sec.4 (I) (b) (vii) ----- NIL -----

Point 8 : (Sec.4 (I) (b) (viii) ----- NIL -----

Point No.9: The budget received to university for Non Plan/PLAN & CCBP from last five years. (2018-19 to 2022-2023)

(रु.हजारत)

अ. क्र.	खर्चाची बाब	लेखाशिर्ष	सन २०१८-१९	सन २०१९-२०	सन २०२०-२१	सन २०२१-२२	सन २०२२-२३ (दि.२३.१०.२०२२ पर्यंत)
१	२	३		५	६	७	८
०१	०४ निवृत्तीवेतन	२४१५००५२	६०,१५,९२	९०,३२,७६	८३,९०,२१	९३,८०,३२	७१,५३,१७
	३१-सहा.अनुदान (वेतनेतर)		६,८१,८४	४,५४,५४	१,५०,००	१,६८,७५	२,६२,५०
	३६ सहा.अनुदान (वेतन)		८०,१६,६५	७९,२६,६८	९१,८२,४३	११०,११,३०	११९,०६,४५
	एकूण (२४१५००५२)		१४७,१४,४१	१७४,१३,९८	१७७,२२,६४	२०५,६०,३७	१९३,२२,१२
०२	३१-सहा.अनुदान (वेतनेतर)	२४१५	६,९८	४,६८	१,५५	१,७४	२,६२
	३६ सहा.अनुदान (वेतन)	०२०३	१,५४,२५	१,३७,०४	१,४८,१२	१,२९,२३	१,३४,९९
	एकूण (२४१५०२०३)		१,६१,२३	१,४१,७२	१,४९,६७	१,३०,९७	१,३७,६१
०३	८०-सर्वसाधारण (DCPS) अंशदान समतुल्य हिस्सा ०४ निवृत्तीवेतन	२४१५१०४१	४,४५,०४	३,२५,६२	५,०३,१७	५,२९,२०	४,०३,७८
	एकूण (२४१५१०४१)		४,४५,०४	३,२५,६२	५,०३,१७	५,२९,२०	४,०३,७८
	एकूण अनिवार्य		१५३,२०,६८	१७८,८१,३२	१८३,७५,४८	२१२,२०,५४	१९८,६३,५१

अ. क्र.	खर्चाची बाब	लेखाशिर्ष	सन २०१८-१९	सन २०१९-२०	सन २०२०-२१	सन २०२१-२२	सन २०२२-२३ (दि.२३.१०.२०२२ पर्यंत)
०४	३१-सहा.अनुदान (वेतनेतर)	२४१५०१०५	७२,००	८१,००	२०,००	२,५८,२१	१,४०,००
	३५-भांडवली मत्तेच्या निर्मितीकरीता अनुदान		२,२०,००	५,००,००	३,५०,००	१,१७,८३	५,९४,९३
	३६ सहा.अनुदान (वेतन)		२,७८,६२	३,५३,२१	४,१५,०६	५,३७,९०	७,००,००
	एकूण (२४१५०१०५)			५,७०,६२	९,३४,२१	७,८५,०६	९,१३,९४
०५	३१-सहा.अनुदान (वेतनेतर) आयसीअंआर ७५:२५	२४१५१११२	४,५०,००	२,७०,००	१,२३,७५	३,२६,४५	१,०५,००
	एकूण (२४१५१११२)		४,५०,००	२,७०,००	१,२३,७५	३,२६,४५	१,०५,००
६	एकूण कार्यक्रमांतर्गत		१०,२०,६२	१२,०४,२१	९,०८,८१	१२,४०,३९	१५,३९,९३
	एकूण अनिवार्य कार्यक्रमांतर्गत		१६३,४१,३०	१९०,८५,५३	१९२,८४,२९	२२४,६०,९३	२१४,०३,४४

Point No.10: The budget received to university for ICAR from last five years (2018-19 to 2022-23).

Point 11:

The manner of execution of subsidy, including the amounts allocated and the details of beneficiaries of such programmes. **(Sec.4 (I) (b) (xii)**

----- **NIL** -----

Point 12: Government Resolutions

All Government Resolutions related to budget enclosed

Point 13: Circular (2021-2022 & 2022-23)

All comptroller offices circulars enclosed