

Chapter-VI

Purchase of Goods, Finance and Library Procurement Regulations

Part-1 Store & Purchase

1. Preamble:

These rules for purchase of equipment/consumables for Departments/Centres/Sponsored/Consultancy Projects/Laboratories have been framed in order to provide a conducive working environment for faculty and students to promote excellence expected from MRSPTU Bathinda, and as such should be interpreted in that context so that the procurement of the needed equipment/stores is done in time and without procedural wrangles, which permits laboratory and research work to be pursued smoothly and with greater vigor. These rules also contain details of accounting, maintenance of records, disposal and write-off of stores/equipment.

2. Applicability:

These rules shall govern purchase of all equipment, machinery, instruments, spare parts, chemicals, hardware, furniture, stationery, consumables and non-consumable articles, and other goods and hiring of services etc. excluding the purchase of books, journals and periodicals by Central Library and the University works department.

2.1 The purchase of library books /journals and periodicals shall be executed as per GOC rates or through the rules especially framed by the University for Purchase of books, whichever is less.

2.2 For University Works Department, for the execution of civil/electrical works, the guidelines of State Public Works Department, Punjab shall be followed and final authority will be the University.

2.3 These rules be called the University Purchase Rules. They shall come into force on the day these are approved by the Board of Governors.

2.4 These rules are promulgated with the approval of the Board of Governors.

2.5 Any amendment/relaxation in these rules shall require the approval of the Board of Governors.

2.6 In case of anything not contained in these rules, or these are silent on any point the Government of Punjab rules shall be followed.

3. Abbreviations & Definitions:

Standard abbreviations and definitions have been used in these rules. Some important abbreviations /definitions are listed below for ready reference:

3.1A/Cs	Main Accounts Section
ACSS	Administrative Computerized Support Service
AMC	Annual Maintenance Contract
ARC	Annual Rate Contract
AUDIT	Internal Audit Section
CFA	Competent Financial Authority as prescribed by the Board
CS	Consumable Store
CPC	Central Purchase Committee
CSR	Consumable Stores Register



Registrar	Registrar, MRSPTU
Dean	Dean, Academic Affairs of the University
DGS &D	Directorate General, Supplies & Disposal
DR (Accounts)	Deputy Registrar (Accounts)
DR (Admn.)	Deputy Registrar (Administration)
DR(S&P)	Deputy Registrar (Store & Purchase)
GeM	Government e-market place
GOC	Good Office Committee
GIS	Goods Inwards Slip
HOD	Head of the Department
Incharge	Incharge of any Section/Central facility
ICN	Inventory Control Number
MAS	Major Asset (Non-consumable)
MAS-R	Major Asset (Non-consumable) Register
MIA	Minor Asset (Non-consumable)
MIA-R	Minor Asset (Non-consumable) Register
NC	Non-Consumable
NCR	Non Consumable-Stock Register (MAS or MIA)
PI	Principal Investigator of Sponsored/ Consultancy Projects.
PR	Purchase Requisition
SO	Supply Order
SPO	Officer Incharge of Store and Purchase Section
SPS	Store Purchase Section
TFC	Tender Finalization Committee

3.2 Definitions:

- (i) **Board of Governor (BOG):** Means Board of Governors of Maharaja Ranjit Singh Punjab Technical University, Bathinda.
- (i) **University** means Maharaja Ranjit Singh Punjab Technical University, Bathinda.
- (ii) **Vice Chancellor** means the Vice Chancellor of the University.
- (iii) **Registrar** means the Registrar of the University.
- (iv) **Department** means Department/Inter-Disciplinary Programs/Centre/Central Facility/ Section or any entity in the University which has a separately allocated budget
- (v) **Administrative Approval:** Administrative approval is the formal acceptance by the Head of University/Administrative Head of proposal to incur expenditure on works/purchases initiated by or connected with the requirements of a particular department.
- (vi) **Approval Format:** All formats to be used to purchase shall be approved by the Vice Chancellor from time to time.
- (vii) **Buyer** means any faculty/Group A officer who draws advance or signs as purchaser.
- (viii) **Indentor** means any faculty/officer/employee who raises the indent.



- (ix) **Seller:** A seller refers to the company/ vendor/dealer/agent/individual from whom the University may buy goods or services.
- (x) **Extra Charges** means demurrage packing, forwarding, collection, delivery, handling, loading, unloading and insurance charge.
- (xi) **Faculty** means any member of academic staff
- (xii) **Imprest** means a rolling advance which is taken to meet day to day contingent expenditure.
- (xiii) **Project** means any sponsored consultancy project or any other activity which has a valid project number given by the R&D office of the University.
- (xiv) **Project/Principal Investigator** means any faculty of the University whose name is recorded as a project/principal investigator in the records pertaining to the project in the R&D office.
- (xv) **Quotation** means any offer for supply of goods or services received or collected from a supplier other than through a tender.
- (xvi) **Rate Contract** means any rate contract with the DGS&D, New Delhi, the Controller of Stores Punjab State or Central Government or the rate contract for any item entered into with standard firms by the University.
- (xvii) **Store Purchase Officer** means the Head of Store and Purchase Section/HOD.
- (xviii) **Supplier** means firm, organization, party, individual, who makes an offer to the University to supply goods or services or who supplies goods or services to the University.
- (xix) **Tender** means any offer for supply of goods or services received from a supplier in response to an invitation to tender published in newspaper or website.
- (xx) **Temporary Advance** means the advance drawn to meet contingent expenses on MAS/MIA/Consumable Stores/Miscellaneous items.
- (xxi) **Taxes** mean **GST**, Customs Duty, Excise Duty, Octroi etc. prescribed by Central or State Governments and local administration.

4. General Guidelines:

- 4.1 Justification for making purchase must be given by the indenting department.
- 4.2 It must be ensured that purchase is being made within the budget allocation and provision for the same has/had been made within the Budget estimates/allocation, and purchase is in the interest of University.
- 4.3 Reasonability of the rates must be established before finalizing/purchase or placing the supply order.

5. Classification of Stores

All stores procured shall be classified into three categories viz., MAS Major Assets (Non Consumable Stores), MIA–Minor Assets (Non consumable stores) and CS-Consumable Stores.

5.1 Major Asset (MAS): Stores satisfying anyone of the following conditions shall be classified as MAS.

- (i) Stores which are intended to be used over a period of more than five years and costing Rs. 20,000/- and above.



- (ii) Stores having a significant disposal value.
- (iii) Wooden and Steel furniture and office equipment.

Example: The examples are indicative and not exhaustive, viz., plants, machinery, instruments, printers, motors, assembled instruments and fabricated equipment.

5.2 Minor Asset (MIA): Stores satisfying anyone of the following conditions shall be classified as MIA.

- (i) Stores costing any amount and having useful life of less than 5 years (which lose rapidly the value/relevance with the lapse of time or have very little or negligible disposal value).
- (ii) Stores which can be upgraded either by replacing components/parts or which can be rendered obsolete by the release of new versions or additions.
- (iii) Stores which are intended to be used over prolonged period and costing less than Rs. 20,000/-

Example: Personal computers (PCs), disks, Computer peripherals, drives, computer accessories, software etc.

5.3 Consumable Stores (CS): Stores satisfying anyone of the following conditions shall be classified as CS:

- (i) Stores which exhaust with the lapse of time.
- (ii) Stores which are rendered unusable due to normal wear and tear.
- (iii) Stores which do not have significant disposal value or negligible disposal value.
- (iv) Spares of equipment etc. under MAS or MIA category.
- (v) No consumable stores costing less than Rs.1000/-

Example : Chemicals, glassware, medicines, stationery items, printer ribbons and cartridges, CD ROMs, magnetic tapes, chips, electronics components such as resistors, capacitors, connectors, electrical components, wire, switches, plugs, bulbs, tool kits and hand tools, wood, plywood, cement, brick and pipes etc. law matured for apparatus/ experiments etc.

6. Financial and Sanctioning Powers:-

Competent Financial Authority (CFA) for the approval of purchase and write off and disposal of stores on normal wear and tear shall be as prescribed by financial rules of the University or as decided /approved by the BOG from time to time.

7. Registered Firms & Blacklisting:-

7.1 Registered Firms: General suppliers, authorized agents/distributors of the manufacturers/service providers and firms undertaking job/works registered with Sales Tax Office and having Service Tax Registration, Tax Payer Identification No. (TIN) and PAN shall be considered as registered firms. The firm must maintain an office/shop/show room registered in its own name, in the market/industrial area or another suitable place and should have a bank account wherein the payments may be sent directly.

7.2 Blacklisting: Blacklisting of firm(s) can be done on the recommendations of the HOD/PI and with the approval of the Vice Chancellor. The SPS shall process all such cases reported by the Department/Centers/Sections. A committee specially constituted by the Vice Chancellor/Registrar shall examine the case and shall submit its recommendations to the Vice

Chancellor for final action. The information on such firms shall be promptly and widely disseminated by the Registrar to all concerned.

8. General Procedure and Rules for all Purchases:-

8.1 Purchase/up-gradation/exchange of equipment, components, minor furnishing, office equipment, consumables, stationary, hiring of services/AMC etc. shall be affected through the following system of purchase except for the cases stated otherwise. This shall be applicable to all the purchases through recurring/non-recurring budget heads and through funds received for sponsored/consultancy projects:

- (i) Petty Purchase.
- (ii) Purchase through Rate Contract.
- (iii) Purchase through Purchase Committee.
- (iv) Purchase through quotations/Tenders.
- (v) Purchase of Medicines
- (vi) International Purchase.

The Financial limits of purchase and the purchase procedure is briefly outlined in the Table below:

Method of Purchase	Limit of Purchase (Rs.)	Purchase Procedure
Petty Purchase.	10,000/-	Department level without Quotation
Purchase through Rate Contract.	Within delegated powers	Rate Contract of DGS&D, State Government, Kendriya Bhandar, Government Department/Emporium/Govt./Khadhi Gram Udyog/ Phulkari/ MRSPTU rate contract
Purchase through Purchase Committee	Up to 1,00,000/-	Spot Purchase Committee for collecting quotations
Purchase through Quotations.	Above 1.00 Lac but less than 2.00Lac	Inviting Quotations by Registered Post and University Website.
Purchase Through Tenders	2.00 Lac and above	Through e-tendering
Purchase of Medicines, Medical Instruments and other material	Up-to any Limit as per the purchase rule of University	From the Manufactures or their sales depots by a duly constituted committee
International Purchase.	Up-to any Limit	As per item no. 16
Repair and Maintenance of Vehicles, ACs, RO Plants, Water Cooler, equipments etc.	Up to any Limit	From authorized agents of manufactures or by a duly statutory body

9. Petty Purchases:

9.1 A buyer/indenter may make purchases up-to a ceiling of Rs.10,000/- per item(s) without quotation at one time after ensuring the reasonability of prices. The amount of sanction requisition for similar items should not exceed Rs. 10,000/-. The purchase may be effected either through a permanent Imprest held in the name of the HOD or his nominee/PI or through a temporary advance that may be drawn specifically for purchase in the name of a buyer/indenter or through credit after obtaining the approval of the CFA. The Indenter is required to furnish certificates in the following formats;

- (i) I am personally satisfied that the good(s) purchased are of the requisite quality and specifications and has/have been purchased from a reliable supplier at the rates lowest for comparable quality.
- (ii) Certified that this item is urgently required and this item shall not be purchased within next three months again.

9.2 The imprest may be recouped monthly. The processing of the imprest through audit/accounts branch should normally be completed within 7 working days of receipt of documents for account adjustment from the departments/centre/project incharge. Only one advance can be drawn at a time for the purpose of affecting the purchase. However, a fresh advance, if required, after 30 days may be drawn after submission to the audit/accounts section of the previous advance. Records of all purchases must be made in the stock register.

10. Purchase through Rate Contract:

10.1 Goods or services may be purchased without calling **quotation or tender** against rate contract executed by DGS&D/NICSI/State Government/Kendriya Bhandar/ Governments Departments/Emporia/Government approved supplier including Khadi Gram Udyog Mandal/Khadi Ashram/Public sector undertaking/proprietary manufacturer and their authorized stockiest or agents Co-operative stores Super bazaar and authorized distributors or rate contract by the University, in the case of medicines and medical instruments and accessories from the manufacturers or their sales depots.

10.2 The rate contract for items such as furniture, chemicals, glassware, electrical items, minor equipment or those regularly required may be entered into with standard firms by the University. Copies of the rate contracts entered with the firms shall be sent to all HODs/Centre/Project incharge as well as to Audit/Accounts Section by the Officer Incharge (Purchase). Concerned department will make a proposal as per their requirement and take approval of competent authority for purchase of items and place the supply order with firms at department level. However, for purchase of consumables through rate contract can be made directly by placement of order by PI/HOD after approval of CFA and pre-audit.

11. Purchase through Purchase Committee:

Purchase through purchase committee consisting of five members of appropriate level including one member from accounts/purchase department, who is well conversant with purchase rules, may be made for purchase of total value up-to Rs.1,00,000/-. In order to ensure reasonability of



the prices, the committee will collect minimum 03 quotations from reliable suppliers. If necessary, the committee may draw advance for making cash purchases. Before recommending placement of the purchase order the members of the committee will jointly record a certificate as under:

"Certified that the members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specifications and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question"

Note: Large Purchase should not be split into small lots.

12. Purchase through Quotations/Tenders:

12.1 The goods costing above Rs. 1.00 Lac but less than Rs. 2.00 Lac shall be procured by Inviting Quotations by Registered/Speed Post as well as through University Website. The purchases with estimated values of Rs. 2.00 Lac and above shall be made through e-tendering.

12.2 Central Purchase Committee (CPC):

The CPC shall deal with all purchases above one Lac, except for civil/constructions/maintenance related work and books.

12.3 The constitution of the Central Purchase Committee will be as under:

- (i) Dean, Academic Affairs
- (ii) Registrar.
- (iii) Campus Director, of the concerned constituent college.
- (iv) Controller, Examinations,
- (v) Deputy Registrar (S&P)/Officer In-charge (S&P).
- (vi) Head of concerned University Department or that of the Constituent College.
- (vii) Director, Centre for IT Enabled Services/Expert, if required to be nominated by chairperson of CPC.
- (viii) Finance Officer/Deputy Registrar/Assistant Registrar (Accounts) convener.

12.4 Constitution and function of Tender Finalization Committee (TFC):

The TFC shall deal with all purchases/procurements and works of estimated value/two Lac and above.

- (i) One Member of the Board of Governors.
- (ii) Dean, Academic Affairs.
- (iii) Registrar.
- (iv) Superintendent Engineer, PWD (B&R) Construction Circle, Bathinda (in case of civil/estate related works).
- (v) Head, Department of Civil Engg.
- (vi) Officer In-charge (Store &Purchase).
- (vii) Director, Centre for IT Enabled Services.
- (viii) Executive Engineer, Construction &Maintenance Wing of the University (in case of civil/estate related works).
- (ix) Director of the Concerned Constituent College.
- (x) Head of the concerned Department from Constituent College.
- (xi) Two Professors from the University nominated by the Vice Chancellor.

- (xii) Finance officer/Deputy Registrar(Accounts)/Assistant Registrar (Accounts)
- (xiii) Member Secretary-Deputy Registrar/Assistant Registrar (S&P) in case of Store& Purchase and SDO (Estate) in case of civil/estate related works.

Processing of Quotations/Tender:-

- (i) The indenters shall issue an indent (purchase requisition) for every purchase on prescribed form for approval of CFA before any purchase process is initiated.
- (ii) Quotations may be invited or received either through Registered/speed post by the concerned department or SPS. Quotation may also be received by hand in case of purchase through spot purchase committee. A copy of all enquiry letters may be displayed on the University Website. The requirements of expensive equipment may also be displayed on the University website.
- (iii) Quotations shall be opened by a duly approved committee consisting of at least three members. All the quotations will be signed by the officials present at the time of opening. A comparative statement shall be prepared by the buyer department. The comparative statement along with the quotations and necessary recommendation will be submitted for pre-audit and approval by competent authority. In case minimum three quotations are not received then received quotations won't be opened and kept intact and again quotations would be called from other suppliers. Thereafter earlier received quotations (if any) along with new quotations shall be opened. In case after calling quotations twice three quotations are not received then purchase shall be carried out by the Purchase Committee.
- (iv) Tender shall be invited through e-tendering by officer in charge stores for items valued more than the postal quotation limit inclusive of taxes and extra charges. Advertisements for such cases should be given in at least two National daily(s) having wide circulation and one local Newspaper. The tender shall be published on the web site of the University and University web site address shall be given in the advertisement. In case of global Tenders, advertisement shall be given in Indian Trade Journal, Kolkata also. The tenders shall comprise of two parts i.e. technical bid and financial bid. In case minimum 03 tenders are not received, then date shall be extended by giving a corrigendum on the University Website. After corrigendum, if minimum 02 tenders are received then these shall be opened with approval of one step higher authority and shall be processed only if technically qualified and certification of genuineness of rates by the indenting department or under exceptional circumstances is deemed fit by the competent authority.
 - a) Technical Bid consists of technical details alongwith commercial terms and condition.
 - b) Financial bid indicating for the items mentioned in the Technical bid. The tenders/quotations received after due date and time shall not be considered.

The bidders shall furnish the earnest money alongwith their tenders@2% of the estimated value of the goods to be deposited through online mode of payment.

Tender fee of Rs. 1000/- or as prescribed by the University from time to time shall be charged from the venders who may like to participate. E-tender shall be downloaded on the prescribed date and time and sent to committee for evaluation by the SPS.



If any firm is found deficient in submission of any document during technical evaluation of bids then the firm shall be contacted and given one more chance to submit the same before opening the financial bid.

13. Central Purchase:

For purchase of MAS/MIA/CS items such as stationery, uniforms or other materials, which are centrally purchased from separate budget allocation, Officer in charge (stores)/ Deputy Registrar (Store & Purchase) shall initiate the procurement.

14. Purchase of goods on single quotation basis:

Procurement of goods on single quotation basis may be followed in any of the following circumstances:

- (i) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods or proprietary items to be certified by indenter.
- (ii) In the case of emergency, the required goods are necessarily to be purchased from a particular source and reason for such decisions is to be recorded and prior approval of the CFA be obtained before effecting the purchase.
- (iii) For standardization of machinery/equipment or part(s) to be complete with the existing sets of equipment, the required item is to be purchased only from a selected firm.
- (iv) For up-gradation/add on items which are required to be purchased from the supplier who has already supplied the machinery/equipment, and is manufacturer or authorized agent of the manufacturer.
- (v) Purchase of items of a proprietary nature (i.e. items which do not have substitutes, or are spare parts of already existing equipment for which substitute replacements are not available) can be made on the basis of a single quotation irrespective of the value of the item. In such cases, the indenter must furnish a proprietary certificate countersigned by Head of the concerned department. A certificate must be obtained from the supplier stating that they are the only source of supply or manufacturer.
- (vi) The supplier shall also provide a certificate that rates quoted by them are approved by Govt. or any other agency (if any) and he had not supplied the same at lesser rates to any other organization.

15. Purchase of Medicines:

All Medicine purchases shall be initiated by the University's Medical Officer as per procedure outlined above.

16. International Purchase:

- 16.1** The procedure laid down in para 12 shall be followed for procurement of items through import; however, following is especially applicable for import.
- 16.2** Any category of stores can be purchased from foreign supplier subject to restriction on import as imposed by Government of India from time to time. Provision of exemption of Customs duty must be availed, and tenders to be floated accordingly.



- 16.3** Import should normally be made directly from foreign principals. In the event of a purchase made through an Indian Agent of foreign company, proof that the agent is an Authorized Agent of the foreign company must be obtained and must be part of the documents pertaining to the purchase. Any agency commission which is payable to Indian Agent can be paid in Indian Rupees (unless there is a change in Government of India rules that allow payment in foreign currency). All imports shall be done through store and purchase section. Payment for import shall normally be made through irrevocable letter of credit. Payment can also be made by a draft /wire transfer subject to the restriction placed by Reserve Bank of India. Advance payment by a foreign draft can be made upto a value of US \$ 5000 or equivalent in foreign currency. All further processing including pre-audit and placement of orders shall be through SPS irrespective of the value of purchase. The procedure of processing subsequent to receipt of goods shall be the same as that for purchases of indigenous stores.
- 16.4** University may avail services of clearing/consolidation agent for foreign consignments arriving at Air Port/Sea/harbor. Such clearing agent can be appointed on term basis or single consignment, basis which ever may be advantageous to the University.
- 17. Government e-market place(GeM):** The Government of India created one stop Government e-market place (GeM) to facilitate online procurement of common use Goods & Services required by various Govt. Department/Organization/PSUs. GeM aims to enhance transparency, efficiency & speed in public procurement. It also provides the tools of e-bidding, reverse e-auction and demand aggregation to facilities the Government users achieve the best value for their money. DGS&D took appropriate actions to align the existing rules to cater to GeM including swift payment to supplier/sellers after successful delivery of Good & Services.

The purchase through GeM by Government user have been authorized and made mandatory by Ministry of Finance by adding a new Rule No. 149 in the General Financial Rules 2017. According to provision of GFR rule 149.

- i) Procurement of goods/items up Rs. 50,000/- on GeM portal shall be made through available supplier meeting requisite specification quality & delivery period.
- ii) For purchase of goods above Rs. 50,000/-and upto Rs. 30,00,000/-through GeM Portal shall be made through the supplier having lowest price among the available supplier, of atleast three different manufacturers on GeM, having requisite specifications, quality and delivery period. The tool for online bidding and online reverse auction available on GeM portal can be used by buyer if decided by the competent authority.
- iii) For the purchase above Rs.30,00,000/- through the suppliers having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining the bids, using the online bidding or reverse auction tool provided on GeM.

The every ministry /Department/Autonomous organization is required to nominate a primary user at the level of Deputy Secretary/equivalent as referred in the office memorandum (copy enclosed). The GeM has facility for primary user to create the subordinate secondary user in the system with specific role and responsibilities of buyers, DDOs consignees and PAOs.



The above mentioned monetary ceiling is applicable only for purchases made through GeM. For purchases, if any, outside GeM, relevant prevailing purchase rules shall apply.

18. Purchase Order:

Purchase order will be signed by HOD/PI as mentioned earlier. However, all the central purchase and international purchase order will be signed by Registrar.

19. Repeat Order:

When a purchase is to be made where the specifications are identical to a purchase made earlier, a repeat order for item(s) may be placed within **06 months** of the date of first order after enquiring that there is no significant change/reduction in cost of the item(s) subject to the condition that there should be no change in the terms & conditions of supply; further repeat orders placed shall not exceed the amount of original(initial) order.

20. Pre-Audit of Purchase Proposals:

The purchase procedure has a provision for pre audit of purchase files and certification by Internal Audit Section before release of the supply order. All the proposed supply/work orders where value exceeds Rs 1 lacs are sent to Internal Audit Section for pre-audit. If during pre-audit the officer doing the pre audit finds any discrepancy or inadequacies, he/she shall bring them to the notice of indenter/ purchase section as the case may be and after getting the satisfied answers order shall be cleared for signature on the supply order and then for releasing.

21. Payment:

Mode of payment is 90% against receipt of goods or services and satisfactory inspection report. Balance 10% after satisfactory installation and final acceptance. However, advance payment may be made against dispatch documents through bank as per recommendation of concerned Head, if considered necessary and only to standard/well reputed suppliers to avoid the risk involved. Advance payment may also be drawn on the basis of Performa invoice of supplier. Any advance payment to the supply shall normally be made only against a bank guarantee of the requisite amount.

22. Delivery:

Normally the delivery is done at the indenter/ buyer/HOD/Store Purchase Section, as the case may be.

23. Discrepancy in Supply:

23.1 Where stores supplied are found not acceptable due to damage in transit, wrong supply and are consequently rejected, the department concerned or SPS shall immediately notify such rejection specifying the grounds on which such rejection has been made, to the supplier directly depending upon who initiated the purchase, and take necessary action for getting the items as per the specification of the Supply order.



23.2 In case of IMPORTS the following will apply:

- (i) Where stores are found partially defective and are considered to be capable of being rectified at the department or in the workshops of the University, the particulars thereof shall be notified to the SPS at an early date specifying the exact nature of the defect and the estimated cost of repair/rectification. Extra expenditure, if any, in this regard shall be borne by the supplier covered under insurance clause for which necessary intimation shall be given to the supplier by the SPS.
- (ii) When stores are found defective and it is considered necessary to have them repaired at the site under arrangement made by the supplier, particulars of such defects shall also be notified to the SPS at an early date specifying the exact nature of defect.
- (iii) Where stores are found defective and it is necessary to have the defects rectified by returning the articles to the supplier, the particulars thereof shall also be notified to the SPS immediately specifying the exact nature of the defect.
- (iv) In all such cases as indicated above, the SPS shall report the discrepancy to the supplier concerned and ask for immediate action. Copies of such reports shall also be endorsed to the department concerned.
- (v) Where packages of containers have been found damaged, broken and where such damages and breakages are attributable to mishandling in transit a claim shall be lodged with the transport agency immediately by the SPS on the basis of a certificate on shortage/damages granted by the railway and intimation should be sent to the supplier concerned and the indenter.
- (vi) Notwithstanding anything contained herein, where a consignment is covered by insurance in transit and where defects/damages or breakages are attributable to mishandling in transit, appropriate claims for compensation shall be lodged by the SPS with the concerned.
- (vii) In case of the stores being rejected out rightly, these should be returned by the department to the Store Purchase Section duly packed, who shall return such rejected stores to the supplier promptly.
- (viii) Where stores and equipment, partially or fully paid, are found defective or otherwise rejectable the firms should be asked by the SPS to replace or to rectify the stores under their own arrangement and at their own cost at site. All expenditure for repair or replacement of defective stores supplied shall be borne by the Supplier.

24. Negotiation/Technical Negotiation:

There may be post-tender negotiations with lowest bidder (L-1), except in certain exceptional situations where other bidders can also be involved. Such exceptional situations would include procurement of proprietary items, items with limited sources of supply and items where there is suspicion of a cartel formation. The justification and details of such negotiations should be duly recorded and documented without any loss of time.

25. Maintenance of Records:

A record of all purchases including the purchases through project funds shall be maintained by the University. Stores in the MAS category shall be recorded in the MAS-R and the MIA



category in the MIA-R of the University. For consumable stores, an issue record as per summary sheet "Form C" shall be maintained at the department level in two files, one for purchases through funds of University and another for R&D projects and consultancy projects. Proper care needs to be taken by HOD/PI to monitor the consumption of consumable stores. Two stock registers, one each for MAS and MIA, shall also be maintained at the department level. These stock registers shall be generated through the ACSS System by raising a computerized GIS. However, GIS shall not be raised for consumable stores. To raise the GIS, the buyer shall fill in the relevant "Summary Sheet" with issue details and send the same to SPS. The officials of the SPS shall raise the computerized GIS. SPS shall also raise a computerized Issue Voucher. These entries shall facilitate computerized generation of Central Asset Registers, Stock Register of each department and Inventory Register of each official. Each entry shall also allocate an Inventory Control Number (ICN) to each Asset automatically. ICN shall be unique for each item. The MAS and MIA Stock Register of each department shall be generated at the end of each financial year and sent by SPS to respective department for record. However, additions and deletions to the stock during the quarter shall be sent quarterly. The Stock Register generated at the end of each financial year shall be got hard-bound by the department. The first page shall have the signatures of the Head of Department certifying the total number of pages, number of entries and the total value of assets in MAS & MIA categories separately. Till the computerized system is enforced, the manual stock entry shall be used in the stock registers. Both the practices shall be used.

In summary the following records need to be maintained by the department and SPS:

Department Level:

- (i) Existing Stock Register for consumables and assets with log book;
- (ii) Each department must maintain a log book of the equipment (lab wise);
- (iii) Existing inventories of officials;
- (iv) New Computerized Stock Register for assets;
- (v) Summary Sheet for consumables, one each for University, R&D and consultancy funds;
- (vi) New Computerized inventories (to be generated & sent by SPS).

SPS Level:

- (i) Existing Asset Register, one each for University, R&D and consultancy Projects and Free aid/ gifts.
- (ii) New Computerized Asset Register, one each for University, R&D Projects and free aid/gift.

26. Processing of documents:

(i) Consumable Stores:

On receipt of stores, the buyer shall get the Summary Sheet filled on Form 'C' in triplicate. There shall be no need to put a pass order on any of the individual cash memos/bills. The pass order shall be put on the copies of the summary sheet. The first copy alongwith the bills/cash memos shall be sent to A/Cs/ R&D A/Cs as the case may be for adjustment/payment purposes. The second copy shall be kept in the respective department file pertaining to University/R&D cell for records in the department. The HOD or his nominee shall ensure that a proper serial number is given on the summary sheet and kept in



the respective file. The third copy may be retained by the buyer. On the back of this Summary Sheet, columns are provided for getting signatures of the officials to whom the consumables are issued. Each official shall put his/her signature before getting the consumables store issued.

The HOD shall ensure the completion of this record. At the end of the financial year all the summary sheets shall be hard-bound and kept for record. The hard bound copy shall carry a certificate from the HOD to the effect that all consumables purchased by the department (including the projects) have been accounted for. The total number of pages and total value of consumables for the financial year shall also be mentioned in the files.

(ii) **Major & Minor Assets:**

On receipt of stores in MAS & MIA category, the buyer shall get filled the Summary Sheet on Form 'NC' in triplicate. The buyer shall also get the signatures of the official to whom the stores have been issued, on all the three copies of the Summary Sheet. The first copy along with cash memos/ bills and other relevant documents shall be sent to SPS, the second copy shall be retained in the department for record. The third copy shall be retained by the buyer. Each summary sheet shall be numbered and put in a file. Till the computerized system is enforced, the manual GIS shall be raised. A pass order shall be put on all the three copies of the summary sheet. The pass order shall also be put on each and every bill. The SPS officials shall raise the GIS and issue voucher in the ACSS System. This entry shall generate the ICN. The issue voucher shall contain the name and employee code of the official to whom the item has been issued. A copy of each of the GIS and Issue Voucher shall be sent back to the department on regular basis. At the end of each Financial Year, department's Stock Register and Inventory Register of each official shall be sent to the respective department. After the GIS and Issue Voucher entry, SPS shall send the Summary Sheet alongwith the computerized GIS to R&D A/Cs / A/Cs for adjustment/payment purposes.

(iii) **Consumable, Major and Minor Assets:**

In case of purchases involving both consumables and those belonging to MAS & MIA category, the buyer shall get the Summary Sheets filled on Form 'C' for consumable stores and on Form 'NC' for non-consumable stores. The pass order will be put on Form 'C' for consumable stores. The pass order shall also be put on each bill for non-consumable stores. Further a consolidated pass order shall be put in the appropriate column in summary sheet on Form 'NC'. Thereafter, the first copy of both the Summary Sheets along with details attached shall be sent to the SPS for processing. The second copy will go to the respective file in the department. The third copy may be retained by the buyer. The further processing for this shall also remain the same as is in the case of consumables and non-consumables given in para 25. All original documents relating to any such purchases including call for inquiries, reports of purchase committees, sanction notes, purchase orders, invoice/bill delivery challans, inspection report etc. shall remain with SPS or the department depending on who initiated the purchase. These records/ documents will be maintained for such period as may be stipulated by the University.



27. Stock Verification:

Head shall appoint stock verifiers to conduct periodic (annually) stock verification of all items on the various stock registers of the departments and send reports to SPO for maintaining/updating of records.

28. Condemnation/disposal of Stores

28.1 Condemnation & disposal of Store is one of the most important functions of material management in any organization. This has become necessary as the equipment and other items intend to become surplus/obsolete, unserviceable etc over a period of time due to its long usage. The disposal of this type of stores is needed to be done on periodic basis.

28.2 Stages of Disposal

The steps in disposal are as under:-

- (a) Identification of types of disposable stores, surplus, obsolete, unserviceable or scrap including e-waste material.
- (b) Categorization of item as surplus, obsolete etc.
- (c) Consideration by the condemnation /Write-off Committee.
- (d) Inspection & recordation accorded by committee.
- (e) Fixation of reserve price.
- (f) Approval of Competent Authority.
- (g) Deciding mode of disposal.
- (h) Evaluation of offers.
- (i) Accounting entries.
- (j) Removal of disposed off stores by the Purchaser:

28.3. Stores for disposal are divided into the following categories:

- I. **Surplus Stores:** Items that are in working order but are not required for use in a particular section and stock lying in stores for more than five years shall be deemed as surplus unless there is any good reason to treat them otherwise.
- II. **Obsolete Stores:** Items in working order but cannot be put into use effectively being outdated due to change in technology/design.
- III. **Unserviceable Stores:** Items which are not in working order, outlived its normal span of life and are beyond economic repair.
- IV. **Scrap:** Process waste, broken and any other item not covered above but has got resale value.
- V. **Empties:** Empty container, crates, bottles, plastic jars, drums etc.
- VI. **E-waste Material:** Items that are electrical and electronic equipment, whole or in part discarded as waste and shall sold keeping in view the extent guidelines of Ministry of Environment & Forest

28.4 Categorization: The Head of Department/Section In charge/Director PITs/Constituent Colleges shall compile a list of stores that have become surplus/obsolete/unserviceable etc. citing reasons in the enclosed format **(Annexure-I)**. Similarly, he/she will review the

stock of all items to determine/ascertain the slow moving and non-moving items, which will be put up to the condemnation/disposal committee for further action.

Method: For the above purpose, the Head of Department/Director PITs /Section In charge shall constitute a departmental committee of not less than three members at least one of whom will be professor or equivalent. This committee shall survey the Major Assets Stores (MAS) as well Minor Assets Store (MIS) and recommend to Director for write-off items which are not useable & serviceable. The committee shall record reasons for recommending write-off. The Head of the department shall forward the report to Campus Director/ Store Section for obtaining the approval of competent authority to write-off items from Major/Minor Assets Register.

28.5 **Condemnation/Write-off Committee:**

The condemnation/write off committee may be constituted consisting of Registrar/Campus Director or his nominee, concerned HOD, one Professor/Associate Professor/Assistant Professor/from other department and one Technical Expert from the concerned department not below the rank of Lab Incharge/Lab Superintendent. One member of the condemnation/write off committee should be Technical Expert who has technical knowledge of stores related for condemnation. The committee shall meet periodically twice in a year as and when required.

Format of committee members:

- (a) Registrar/Campus Director or his Nominee
- (b) Head of Department-Concerned
- (c) Professor/Associate Prof./Asstt. Prof. from other department
- (d) Technical Expert not below the rank of lab incharge/Lab Superintendent of concerned deptt.

Deputy Registrar(S&P)/Assistant Registrar(S&P)/Senior Assistant(S&P) Store and Purchase will coordinate and assist the committee.

28.6. **Functions of the Condemnation/Write off Committee:**

- (a) It will inspect the material that are recommended to be declared as surplus, obsolete and unserviceable etc by the Heads of the Departments/Director PITs/Sections and decide whether stores are surplus or obsolete or unserviceable as the case may be.
- (b) The Condemnation/Write off Committee shall examine the stores to be declared as surplus/obsolete, repair of item is uneconomical and unserviceable taking into account the stipulated life period of each item and purchase/book value, overall condition of the items, the reasons for obsolesce etc., requirement of such items in future, negligence or mischief or frauds on the part of any individual for such loss. In case an item becomes unserviceable due to negligence, fraud or mischief on part of a Government servant, responsibility for the same should be fixed. Performa of recommendations of the condemnation/write off committee is given in (**Annexure-II**).

28.7 **Standing Store Disposal Committee:** The Standing Store Disposal Committee shall be constituted to decide the mode of disposal of the store declared to be condemned/written-



off. It will fix the reserve price of items and evaluate the offer and remove the disposable store from the stock register. The format of committee is as follows:

1. Registrar/Campus Director or his nominee
2. Head of Department-Concerned
3. Finance Officer/Deputy Registrar(F&A)/Assistant Registrar (F&A)
4. Deputy Registrar (S&P)/Assistant Registrar (S&P)

Senior Assistant (S&P) will co-ordinate & assist the committee.

28.7.1 Fixation of reserve price: The Standing Store Disposal Committee will decide the reserve price for disposal of such stores (if any). The reserve price shall be kept in a sealed cover and will be opened after opening of the bids to compare the bid prices with the reserve price. While fixing the reserve price the Committee shall take the overall condition of the item vis-à-vis the market price of such second hand product.

In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.

28.7.2 Approval of the Competent Authority: As per the provision of GFR the authority competent to purchase stores shall be competent to declare the store as obsolete/surplus/unserviceable. Since the powers has been delegated to as per Financial Sanction Performa from time to time for purchase of articles. As such equipments/Articles purchased by concerned Heads/Directors/Section In charge under their powers delegated to them, the same can be declared as surplus, obsolete and unserviceable by them following usual formalities.

28.8 Mode of Disposal (Rule 218 of GFR 2017)

(i) Surplus or Obsolete or Unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by:

- (a) Obtaining bids through advertised tender or
- (b) Public auction.

(ii) For surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh, the bids may be invited from as many bidders as possible so that more responsive bids are obtained in competitive basis. The bidders may be asked to furnish bid security as per sub clause-II (c) of Rule 219 of GFR-2017. The bid document be uploaded on the e-procurement website.

28.8.1 Rule 219. Disposal through Advertised Tender:

(i) The broad steps to be adopted for this purpose are as follows:

- (a) Preparation of bidding documents.
- (b) Invitation of tender for the surplus goods to be sold.
- (c) Opening of bids.
- (d) Analysis and evaluation of bids received.
- (e) Selection of highest responsive bidder.
- (f) Collection of sale value from the selected bidder.
- (g) Issue of sale release order to the selected bidder.
- (h) Release of the sold surplus goods to the selected bidder.
- (i) Return of bid security to the unsuccessful bidders.



(ii) The important aspects to be kept in view while disposing the goods through advertised tender are as under :-

(a) The basic principle for sale of such goods through advertised tender is ensuring transparency, competition, fairness and elimination of discretion. Wide publicity should be ensured of the sale plan and the goods to be sold. All the required terms and conditions of sale are to be incorporated in the bidding document comprehensively in plain and simple language. Applicability of taxes, as relevant, should be clearly stated in the document.

(b) The bidding document should also indicate the location and present condition of the goods to be sold so that the bidders can inspect the goods before bidding.

(c) The bidders should be asked to furnish bid security along with their bids. The amount of bid security should ordinarily be ten percent of the assessed or reserved price of the goods. The exact bid security amount should be indicated in the bidding document.

(d) The bid of the highest acceptable responsive bidder should normally be accepted. However, if the price offered by that bidder is not acceptable, negotiation may be held only with that bidder. In case such negotiation does not provide the desired result, the reasonable or acceptable price may be counter-offered to the next highest responsive bidder(s).

(e) In case the total quantity to be disposed of cannot be taken up by the highest acceptable bidder, the remaining quantity may be offered to the next higher bidder(s) at the price offered by the highest acceptable bidder.

(f) Full payment, i.e. the residual amount after adjusting the bid security should be obtained from the successful bidder before releasing the goods.

(g) In case the selected bidder does not show interest in lifting the goods, the bid security should be forfeited and other actions initiated including re-sale of the goods in question at the risk and cost of the defaulter, after obtaining legal advice.

(iii) Late bids i.e. bids received after the specified date and time of receipt should not to be considered.

28.8.2 Rule 220. Disposal through Auction:

(i) A Ministry or Department may undertake auction of goods to be disposed of either directly or through approved auctioneers.

(ii) The basic principles to be followed here are similar to those applicable for disposal through advertised tender so as to ensure transparency, competition, fairness and elimination of discretion. The auction plan including details of the goods to be auctioned and their location, applicable terms and conditions of the sale etc. should be given wide publicity in the same manner as is done in case of advertised tender.

(iii) While starting the auction process, the condition and location of the goods to be auctioned, applicable terms and conditions of sale etc., (as already indicated earlier while giving wide publicity for the same), should be announced again for the benefit of the assembled bidders.

(iv) During the auction process, acceptance or rejection of a bid should be announced immediately on the stroke of the hammer. If a bid is accepted, earnest money (not less



than twenty-five percent of the bid value) should immediately be taken on the spot from the successful bidder either in cash or in the form of DD drawn in favor of the Registrar MRSPTU payable at Bathinda. The goods should be handed over to the successful bidder only after receiving the balance payment.

(v) The composition of the auction team will be decided by the competent authority. The team should however include an officer of the Internal Finance Wing of the department.

28.8.3 Rule 221. Disposal at scrap value or by other modes:

If a Ministry or Department is unable to sell any surplus or obsolete or unserviceable item in spite of its attempts through advertised tender or auction, it may dispose-off the same at its scrap value with the approval of the competent authority in consultation with Finance division. In case the Ministry or Department is unable to sell the item even at its scrap value, it may adopt any other mode of disposal including destruction of the item in an eco-friendly manner.

28.8.4 Rule 222

A sale account should be prepared for goods disposed of in Form GFR 11 duly signed by the officer who supervised the sale or auction in the format given at **(Annexure-III)**.

28.9 Evaluation of the offers

After the bids were opened, a comparative statement will be prepared. The highest bid will be compared with the reserve price. If the highest bid price is more than the reserve price, the item may be offered to the highest bidder. In case, the highest bid price is less than the reserve price, the standing condemnation/disposal committee will once again go through the reserve price to take a decision either to recommend disposal at the highest bid price if the difference between the reserve price and highest bid price is less than 20% or to negotiate with the highest bidder to increase his bid price above the reserve price or to re-tender and send their recommendations for the approval of the competent Authority.

28.10 Accounting Entries

Immediately after obtaining the approval of the Competent authority to declare the items surplus/obsolete/unserviceable, these items will be removed from the Stock Ledgers with suitable entries and shall be entered in the Disposable Stores Register, which will be maintained in the Stores in the format given as **(Annexure-IV)**. Office Memorandum containing details of item, its value and head of account etc. will be issued by the concerned Officer conveying the approval of the Competent Authority to declare such items surplus/obsolete/unserviceable and also convey the items to be written off in the books of Accounts of the University/ Constituent Colleges. A copy of each order declaring Stores surplus/ obsolete/ unserviceable should be endorsed to the concerned Head of Deptt. and Director/Registrar of the University/Institute.

28.11 Removal of the disposed off stores by the Purchaser

The delivery of the stores will be given to the highest bidder or his authorized representative only after the full payment is deposited in cash or through DD. On production of the receipt, the concerned department will physically hand over the item(s) sold to the party and issue the Gate Pass enabling the purchaser to take out the items sold. The details of the items sold to him should be available with the out gate pass in order to



facilitate security check etc. Stores Officer shall also record disposal/removal of the stores in the relevant columns of the Disposable Stores Register, which has to be a permanent record with the Stores.

29. Up-gradation of Assets:

In case of up-gradation or purchase of assets under buy back arrangement, the old asset which has been upgraded or exchanged shall be treated as written-off, i.e. its value shall be written-off from the records. The upgraded new asset shall be entered in records by raising a computerized GIS. In case of up-gradation, the sum of cost of old asset and the differential cost paid shall be considered as cost of the upgraded asset. However, in case of buy back the sum of the disposal value of the old asset and the differential cost paid shall be considered as cost of the new asset.

30. Transfer of Stores

- (i) Transfer of stores within the University from one department to another and from one official to another can be done. A transfer voucher shall be filled by official of the department and sent to SPS for entering in the ACSS Computer System.
- (ii) Transfer of stores from the University to another University/college/University /industry can be done only with the explicit written approval of the Vice Chancellor. In case of stores purchased through R&D/consultancy projects, the transfer of stores can be done with specific instructions from the sponsoring agency. Subsequent to transfer of stores as mentioned in 27(i) above, the appropriate Stock and Asset Registers shall be suitably updated by SPSs through ACSS System. The value of stores so transferred shall be deducted from the capitalized assets of the University as indicated in the Balance Sheet.

31. General Remarks:

31.1. A faculty member may draw only one advance at a time from the recurring and non-recurring grant of the Department/Centre/each Sponsored Project for purchases under any system of purchase. The total number of advances should normally be limited to 15% of faculty strength of the department. Once an adjustment account for an advance has been submitted to Audit/R&D Accounts, next advance could be drawn.

31.2. The University shall establish a separate R&D/Consultancy account cell and to deal with the projects, consultancy etc. Till establishment of the section, the main account section will carry out the work.

31.3 The role of the SPS is envisaged to be as follows:

- (i) Processing and clearance of International Purchases;
- (ii) Maintaining approved panel of suppliers, for purchases through quotations/press tenders, in consultation with Departments/Centers/PI
- (iii) Complete processing including inviting quotations through post or press for purchases of items with estimated value beyond Rs.1.00 Lac on the basis of specifications/requirements of indenting Departments/Centres/PI;
- (iv) Processing of all items such as stationery for administrative section only and deliveries etc. and their subsequent issue. Registrar will be the Head of the Department for operating their budget heads;
- (v) Maintenance of a Central Assets Register for items under MAS and MIA category of items.



- (vi) Conducting stock verification;
- (vii) Issue custom duty, excise duty and sales tax exemption certificates.
- (viii) To render assistance as per requirement of each department /section.

32. Warranty

The standard warranty should be of 12 months from the date of delivery and acceptance in respect of standard items where installation and commissioning is not involved or 12 months from the date of installation and commissioning in respect of equipment, plant and machinery where installation and commissioning is involved. Otherwise the warranty clause should be as mutually agreed between buyer and seller.

33. Implementation of Rules:-

The Punjab Financial Rules, GFR-2017 and Manual on Policies and Procedures for purchase of goods of Government of India shall be the guidelines for implementation of these Rules.

34. Interpretation of Rules:

Wherever difficulties arise in interpreting these rules or relaxations are required for smooth functioning of research and teaching work, the Vice Chancellor shall be the Competent Authority for approval on behalf of the Board of Governors.



Annexure-I

MAHARAJA RANJIT SINGH PUNJAB TECHNICAL UNIVERSITY, BATHINDA
REPORT OF SURPLUS OR UNSERVICEABLE STORES FOR CONDEMNATION AND DISPOSAL

Name of Deptt. _____

Nature of Store (whether MAS or MIA) _____

Name of Laboratory _____

Sr. No.	Description of item	Qty.	Ledger No. & Page No. in stock register (in deptt.)	Indent No. with date	Ledger No. & Page No. in stock register (Central Store)	1. Book Value/ Price 2. Bill No. with date	Head of A/c to which the expen-diture of article was debited at the time of purchase	Reason for condemnation and Disposal	Nature of material iron/ wood/ sheets/ plastic any others	Weight of item
1	2	3	4	5	6	7	8	9	10	11

 Lab Incharge _____
 Name _____

 Lab Technician _____
 Name _____

Forwarded to HOD/Co-ordinator

Following Departmental Committee is constituted to verify whether the above store is record for condemnation and disposal

1. _____

2. _____

3. _____

HOD/Co-ordinator/Incharge

Contd. Page.....2



Declaration:-

1. Certified that above mentioned item (s) is/are recommended for condemnation & disposal from the department.
2. Certified that details of items as required in column no. 4&5 are entered in stock register of the department have been matched/re-concile with the details as entered in column no. 6 and entered in the stock register in central store.
3. Certified that the items mentioned above are outdated/obsolete/cannot be modified and put into re-use, so recommended for condemnation.
4. Items as mentioned above are un-repairable.
5. It is undertaken that if the above items are auctioned sold, necessary steps will be taken by the department to update the record in stock register in the department & central store.
6. Any other (if not covered above).
(a)
(b)

Signature of Departmental Committee Members:-

1. _____

2. _____

3. _____

I agree/do not agree with the recommendations of the above committee for disposal.

HOD/Co-ordinator/Incharge

Campus Director/Registrar

Store & Purchase Section



Annexure-II**RECOMMENDATIONS OF THE CONDEMNATION COMMITTEE**

The following members of the condemnation committee met today, i.e. on _____ 20____, and examined ____nos. obsolete items including spare part of _____ as per(Annexure I) enclosed, of the Lab of _____ Department of Constituent college/PITs _____. The said equipments have completed their condemnation norms and beyond economical repairs and spare parts are not available in the market for replacement. It is also not possible to cannibalize the equipment. The spare parts mentioned in the list are also obsolete to the present day use and therefore surplus to the requirement of the Department.

The Committee unanimously recommends condemnation and disposal to the best advantage to the University/Institute.

Signature
Name of Committee Member

Designation
Name of Organization
(Member-I)

Signature
Name of Committee Member
Member
Designation
Name of Organization
(Member-II)

Signature
Name of Committee

Designation
Name of Organization
(Member-III)

Signature
Name of Officer
Designation
Name of Organization
(Chairman/convener)



(Annexure-III)

Maharaja Ranjit Singh Punjab Technical University Bathinda

Name of University/Constituent College:

Name of Department:

FORM GFR 11
[See GFR Rule 222]
Sale Account

Item No.	Particulars of stores	Quantity /Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	Earnest money realized on the spot	Date on which the complete amount is realized and credited into treasury	Whether the articles were actually handed over on the spot. If not, the actual Date of handing over of the articles with quantities	Auctioneer's Commission and acknowledgment for its payment

Signature

Designation

Date



Annexure-IV

Maharaja Ranjit Singh Punjab Technical University Bathinda

Name of University/Constituent College:

Name of Department/:

FORM 3**Stock Disposal Register**

Sl. No.	Date of entry	Name of The Fund or Trust	No. of entries in Stock Register	Amounts disposed of	How disposed of	GO's initials	Official Designation of Officer

Signature.....

Designation

Date



Part-II Finance

35. Administrative Structure

35.1 Finance Committee

The Finance Committee shall consist of the following members:

- | | | |
|-------|--|------------------|
| (i) | Vice Chancellor | Chairman |
| (ii) | Principal Secretary, Government of Punjab
Department of Finance | |
| (iii) | Principal Secretary, Government of Punjab,
Department of Technical Education & Industrial Training,
Punjab | |
| (iv) | Director
Department of Technology Education & Industrial Training, Punjab. | |
| (v) | Nominee of Chairman, Board of Governors | |
| (vi) | Finance Officer, MRSPTU, Bathinda | Member-Secretary |

The Finance Committee shall advise the Board of Governors on all financial matters.

35.2 Delegation of Financial Power

The Vice Chancellor of the University is the principal executive officer of the University. BOG has delegated its powers to the Vice Chancellor for running the University and will be supported by team of officers and the faculty. Officers and the faculty have been given administrative and financial powers to carry out day-to-day activities of the University.

The officers will exercise the powers within the delegated authority subject to:

- (i) Such delegated power to sanction expenditure and authorize disbursement shall be exercised within the allocations made for specific purposes in the approved budget.
- (ii) Full powers to incur expenditure subject to budget provisions in all cases, which are obligatory under various statutory Acts or any Regulation rule or service rules or any order made.
- (iii) The expenditure shall be incurred in accordance with the procedure laid down. Proposals with financial implications shall be examined by the Finance and Accounts Department of the University.
- (iv) The expenditure should be incurred judiciously keeping in view the instructions for economy and control on expenditure and various provisions contained in Delegation of Financial Powers Rules and other Government guidance on the subject.
- (v) Delegated powers shall be exercised personally by the respective officer and shall in no circumstances be further delegated to any subordinate.

35.3 Responsibilities of Finance and Accounts Department.

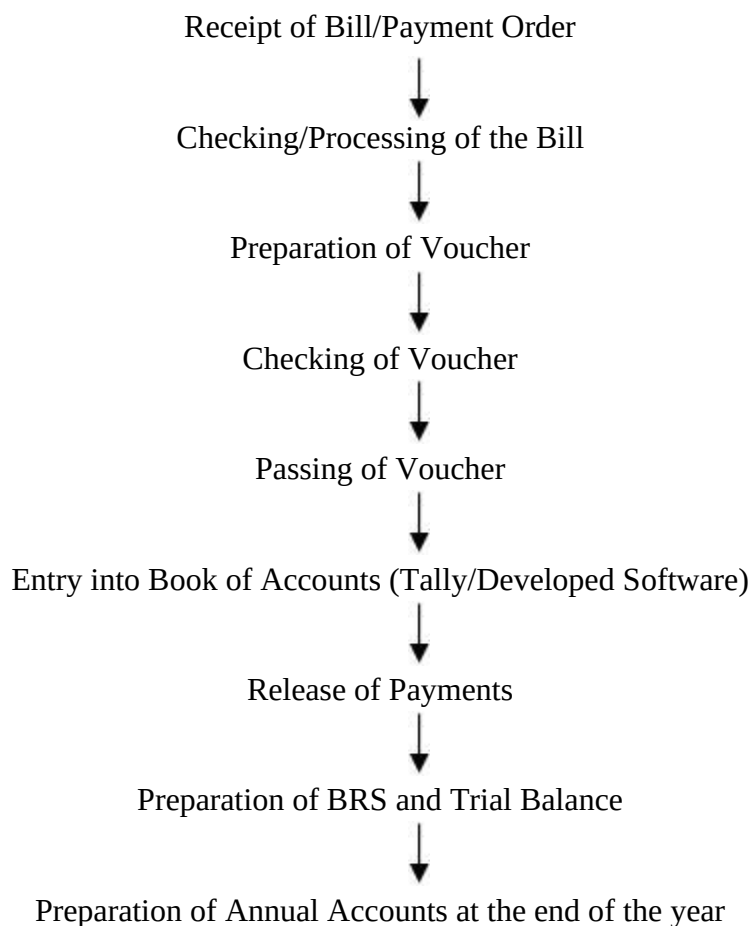
The Finance Officer heads the Finance and Accounts Department of the University. The main functional role & responsibilities of this department are to maintain accounts, prepare annual budget, payment of bills such as, construction work bills, salary, TA/DA, remuneration, administrative expenditure and examination expenses



etc., receipts of fees, tax matters, refunds, Corpus Funds, Auditing and stock verification and to arrange meetings of finance committee and Investment committee etc.

All the transactions of any institution either begin from the Accounts Department or end with the Accounts Department. The activities of the department can be bifurcated into two broad segments

- (i) Day to day activities
- (ii) Other activities
- (i) **Day to day** or routine activities can be depicted with the help of a flow chart as under.



- (ii) **Other activities** of the Accounts Department can broadly be classified as under
 - a) Preparation of Budget and Budgetary control.
 - b) Providing information to other departments.
 - c) Conduct of Audit – Statutory and Internal
 - d) Fund Management and Investment of fund
 - e) Maintenance record of Fund and other Advances
 - f) Preparation of monthly Salary and Wage bill.
 - g) Statutory Compliance- Service tax, Income tax etc.
 - h) General supervision over the funds of the University
 - i) Hold and manage the property and investments of the University.

- j) Management of Corpus Fund and endowment fund.
- k) Conduct of the Finance Committee meeting.
- l) Keep a constant watch on the state of the cash and bank balances.
- m) Maintenance of Fixed Assets Register.
- n) Conduct of Audit of Constituent Colleges/PIT's and Institutions of the university.
- o) Management of Grants, scholarship etc.
- p) Filing of annual return.

35.4 Sections / Branches of the Finance and Accounts Department

- (i) **Salary and Provident Fund:** Salary of Teaching, Non teaching staff of University/ its Constituent colleges and Institutions of university, Fund and Gratuity etc., arrear of pay fixation, pay revision, increment etc., Income Tax, Leave encashment, group insurance, Medical Bills Advances and adjustments etc.
- (ii) **Construction and Grant Management:** Construction related payment. Banking and Investment, day to day fund management
- (iii) **BRS and Balance Sheet Section:** Preparation of Budget and Finance Committee agenda. Conduct of internal/statutory audit and Bank reconciliation and Finalization of Balance sheet.
- (iv) **Revenue Collection and NOC Section:** Collection of regular fees and reconciliation of fee with bank statements. Recovery of college's dues, Reconciliation of college dues and Issue of NOC to colleges.
- (v) **Budget and Finance Committee Meeting Section:** Budget preparation and conduct of Finance Committee meetings.
- (vi) **Internal Audit Section:** Conduct of Internal Pre and Post Audit by Statutory Auditor and AG or as prescribed by BOG, Compilation of Audit Paras, Supply of statistics to the State/Central Government and UGC etc.
- (vii) **Statutory Compliance:** Income Tax, Service Tax, WCT, TDS etc. compliance.
- (viii) **Constituent Colleges/Institutions of the University:** Payment of TA/DA, Seminar, Conference, Travel Grants, office expenses etc. Honorarium, general expenses, Grant/Sponsorship, Seminar, Conference, Travel Grants etc.
- (ix) **Payment Section:** Payment of bills/claims for Regular programs, examination, Purchase and stores, Academic activities, TA/DA & Honorarium, Research, Distance Education, General Expenses etc.
- (x) **Grant in Aid Section**
- (xi) **Investment and Banking Section**
- (xii) **RTI and Legal Compliance Section**

36. Budget Process and Budgetary Control

Budget represents the Annual Financial statement showing the estimates of receipts and expenditure of university and its constituent colleges/Institutions of the University in respect of a financial year. Financial year commences on 1st day of April of each year and ends on 31st day of March of the following year.



Budget will be prepared by the estimating authority i.e. Finance Officer, separately for each head of account in the prescribed format. The revised estimates of current financial year and budget estimates of the following financial year after scrutiny by the each department/Constituent colleges/Institutions of the University will be forwarded to the Finance and Accounts Department. The Finance and Accounts Department shall compile the budget department-wise of the university as well as its constituent colleges/Institutions of the University and present consolidated budget to Finance Committee for final approval. The budget shall contain the following:-

- (i) Estimates of all Revenue receipts/income expected to be raised during the financial year to which the budget relates.
- (ii) Estimates of all Revenue payments/expenditure head-wise.
- (iii) Estimates of Capital Expenditure
- (iv) Estimates of Grant in Aid

36.1 Revenue Receipt Estimates

The detailed estimates of receipts will be prepared by the finance department in consultation with other departments of the University/Constituent Colleges/Institutions of the University related to budget in the prescribed form with head-wise along with the actual figures of the past three years. Any major variation will be supported by logical reasons. The revenue receipts/income of the University consists of:

- (i) **Office of Dean, Academic Affairs**
 - (a) Migration Fees/ Miscellaneous income
 - (b) Admission Processing/ Counseling Fees of Management Quota
 - (c) University Registration Fees from URF once at the time of admission
 - (d) University eligibility/Enrolment Fee from URF once at the time of admission
 - (e) University continuation fees from URF
- (ii) **Examination Branch**
 - (a) Examination Fees (Regular/Reappear)
 - (b) Re-evaluation fees
 - (c) Degree, DMC, PDC fees
 - (d) Miscellaneous& Excess/Late fees
 - (e) PG/Ph.D Thesis evaluation fee.
- (iii) **Administrative Section**
 - (a) Interest Income
 - (b) Recruitment Application Fees
 - (c) Sale of Tender Forms etc.
 - (d) Regional Centers
 - (e) Miscellaneous Income
- (iv) **Office of Dean. Research & Development**
 - (a) M.Ph/Ph.D Entrance Test Fee



- (b) Ph.D Registration Fee
- (c) Conference/Training/Seminar
- (d) Grant
- (e) Miscellaneous Income
- (v) **Directorate of College Development Council**
 - (a) Affiliation Fee
 - (b) Application/ processing Fee
 - (c) Inspection Fee
 - (d) Late fee if any
 - (e) Miscellaneous Income
- (vi) **Directorate of Youth Welfare**
 - (a) Youth Welfare Fee from students
 - (b) Cultural and Allied Activities Fee
 - (c) Magazine Fee
 - (d) Youth Festival Fee From Affiliated Colleges
 - (e) Miscellaneous Income
- (vii) **Directorate of Sports**
 - (a) University Sports Facilities Development Fee
 - (b) University Sports Fee
 - (c) Sports Fee From Affiliated Colleges
 - (d) Miscellaneous Income
- (viii) **Estate Office**
 - a) Rent Income
 - b) License Fee from Residence etc.
 - c) Water/Sewerage Charges
 - d) Guest House
 - e) Room Rent
 - f) Infrastructure and Utensils Charges
 - g) Miscellaneous income
- (ix) **Transport Section**
 - (a) Car Charges received from officials of University on account of Personal Use/received by official from any other department.
 - (b) Miscellaneous Receipt
- (x) **Training & Placement Cell**
 - (a) Finishing School
 - (b) Skill Development
 - (c) Miscellaneous income
- (xi) **University Academics Departments/Constituent colleges**
 - (a) All the University Academic Departments/Constituent Colleges shall maintain receipt of department head wise.
 - (b) Miscellaneous income
- (xii) **Directorate of IT Enabled Services**
 - (a) Fee for conduct of Recruitment Exam of Various Departments
 - (b) Miscellaneous income



(xiii) **Library**

- (a) Souvenir fee
- (b) Institutional membership fee
- (c) Identity card fee
- (d) Library fee
- (e) Library book replacement fee
- (f) Magazine and library activity fee
- (g) Miscellaneous Income

(xiv) **Directorate of Distance Education Program**

- (a) Tuition and examination fees
- (b) Establishment fee
- (c) Application Processing fees
- (d) Re-appear Examination fees
- (e) Degree, DMC, PDC fees
- (f) Late and Miscellaneous fees
- (g) Miscellaneous Income

(xv) **Constituent Colleges/Institutions of the University**

There will be separate budgetary provision for each Constituent College which will form part of main budget of the University, and will be operated as per rules and regulations of the University. All the receipts & Expenditure of all the Constituent Colleges/Institutes of MRSPTU, Bathinda shall be called the receipt & Expenditure of the MRSPTU, Bathinda. All the constituent Colleges and Institutions of the University are required to submit revenue head wise for the each Department.

(xvi) **Grant in Aid**

- (a) UGC New Delhi for JRF
- (b) PIC of Punjab State Council Chandigarh
- (c) Grants in Aid-Central/State agency
- (d) Sponsorship etc. (for sponsored research project along with overhead charges)

36.2 Revenue Expenditure Estimates

The detailed estimates of expenditure will be prepared by the finance department in consultation with other departments of the University/Constituent colleges / Institution of the University related to budget in the prescribed form with head-wise. Estimates should *inter-alia* include provision for liabilities of the previous year left unpaid during the relevant year. The expenditure of University consists of:

(i) **Office of Dean Academic Affairs**

- (a) Infrastructure development and peripherals and Furniture & Fixture
- (b) TA/DA/ Honorarium
- (c) Hospitality
- (d) Fee related to membership of various academic bodies like AICTE, COA, PCI, UGC, NBA/NAAC/AIU etc.
- (e) Meeting Expenses
- (f) Printing and Stationery expenses

- (g) Integrated Certificate-Diploma Degree Programme for skill development
- (h) Office Expenses
- (i) Advertising and Publicity expenses
- (j) University Association Fee
- (k) Convocation and other function expenses
- (l) Inspection
- (m) Academic Audit
- (n) Consultancy Charges
- (o) International Collaboration Including Visit/ Conference etc,
- (p) Miscellaneous/Unforeseen expenses
- (ii) **Examination Branch**
 - (a) Confidential work-Question Paper Setting
 - (b) Answer Sheets/Drawing Sheets etc.
 - (c) Conduct/evaluation of Examination (i.e. TA/DA/Honorarium etc.)
 - (d) Meeting and Hospitality expenses
 - (e) Office Expenses
 - (f) Printing and Stationery
 - (g) Postage and Telephone
 - (h) Transportation
 - (i) Miscellaneous/unforeseen expenses
- (iii) **Administrative Section**
 - (a) Pay & Allowances.
 - (b) Wages (out -Sourced/ contractual) etc.
 - (c) TA/DA& LTC
 - (d) Medical Reimbursement/Medical general insurance etc.
 - (e) Telephone, Fax and Postage
 - (f) Expenses on meetings
 - (g) Printing and Stationery
 - (h) Office Expenses
 - (i) Water, Electricity and Generator expenses
 - (j) Advertisement and Publicity expenses
 - (k) Repair and Maintenance/AMCs etc
 - (l) Legal Fee etc.
 - (m) TA/DA & Honorarium to Experts
 - (n) Regional Centre Expenses
 - (o) Government/Municipal Corporation Fee
 - (p) Socio Economic Development of Adopted Villages
 - (q) Bank charges
 - (r) Audit fee & consultancy charges etc
 - (s) Software Charges etc
 - (t) Rent Free Accommodation etc.
 - (u) Function expenses
 - (v) Staff Welfare & Training etc.
 - (w) Miscellaneous/Unforeseen expenses

(iv) Office of Dean, Research & Development

- (a) Infrastructure development and Furniture & Fixture
- (b) PhD admission and examination expenses
- (c) Travel Grant for Seminar/workshop/conference
- (d) Grants in Aid-Organizing/conference/seminar/workshop
- (e) Grant in Aid-Research activities/TQUIP etc.
- (f) Entrepreneurship development and incubation centre
- (g) Intellectual property rights and patenting
- (h) Consultancy, Technical Transfer and Collaboration
- (i) Industry Defined Project etc.
- (j) Advertising and Publicity Expenses
- (k) Printing and stationery expenses
- (l) Office expenses
- (m) Expenses on meetings
- (n) TA/DA
- (o) Grant in Aid for innovation and Research
- (p) Central research facility
- (q) Grant in Aid JRF etc.
- (r) Miscellaneous/Unforeseen Expenses

(v) Directorate of College Development Council

- (a) Office equipment
- (b) TA/DA/meeting expenses/Hospitality/Honorarium
- (c) Printing and Stationary
- (d) Advertisement & Publicity
- (e) Miscellaneous/Unforeseen Expenses

(vi) Directorate of Youth Welfare

- (a) Zonal Youth Festivals
- (b) Inter Zonal Youth Festival
- (c) Inter Varsity Youth Festival
- (d) National Level Youth Festival
- (e) Miscellaneous/Unforeseen Expenses

(vii) Directorate of Sports

- (a) Sports Infrastructure development
- (b) Sports Goods/Equipments
- (c) TA/DA/Honorarium/refreshment/match fee etc.
- (d) Miscellaneous/Unforeseen Expenses

(viii) Estate Office

- (a) Maintenance Expenses
- (b) Purchase of Plants/tools
- (c) Repair/servicing
- (d) Miscellaneous /Unforeseen expenses

(ix) Transport Section

- (a) Diesel, Insurance & Repair of Vehicles
- (b) Miscellaneous Expenses

- (c) Fee for renewal of documents
- (x) **Training & Placement Cell**
 - (a) TA/DA
 - (b) Advertisement and Publicity
 - (c) Job Fairs/Industrial Visits
 - (d) Hospitality
 - (e) Skill Development/Finishing School/Workshop
 - (f) Miscellaneous/Unforeseen expenses
- (xi) **University Academic Departments/Constituent Colleges**
 - (a) All the University Academic Departments/Constituent Colleges shall maintain the expenditure books, department and head wise.
 - (b) Miscellaneous/Unforeseen Exp.
- (xii) **Directorate of IT Enabled Services**
 - (a) Office equipments and peripherals
 - (b) Internet Connectivity
 - (c) Networking/AMCs
 - (d) Miscellaneous/Unforeseen Expenses
- (xiii) **Library**
 - (a) Books (Hardcopies)
 - (b) RFID
 - (c) Library Software
 - (d) E Journals
 - (e) E Books
 - (f) Miscellaneous Learning Resources
 - (g) Provision for Miscellaneous Expenditure
 - (h) Miscellaneous/Unforeseen Expenses
- (xiv) **Directorate of Distance Education Program**
 - (a) Share of Admission Fees
 - (b) Incentive
 - (c) Share of Establishment Fees
 - (d) Course Material/LMS
 - (e) TA/DA (staff)
 - (f) Vehicle Running/Hiring and Maintenance expenses
 - (g) Advertisement and Publicity expenses
 - (h) Brand Building activities etc
 - (i) Meeting and Hospitality expenses
 - (j) Printing and Stationary
 - (k) Office Expenses
 - (l) Repair & Maintenance etc
 - (m) Cultural Activities and other functions
 - (n) Legal expenses
 - (o) Newspaper and Periodical etc.
 - (p) Restructuring of Distance Education Program/COD
 - (q) Software Development charges

- (r) Telephone, Fax, Internet etc
- (s) Postage and Telephone
- (t) DEC Affiliation
- (u) Satellite connectivity
- (v) Skill Development Program
- (w) International conference and Tie-up
- (x) Help Desk (24x7)
- (y) Academic Audit
- (z) Scholarship/Free-ship
- (aa) Conduct of Examination/ Evaluation
- (bb) Confidential work- Question Paper setting
- (cc) Miscellaneous expenses
- (xv) **Constituent Colleges/Institutions of the University**
All the constituent Colleges and Institutions of the University are required to submit Expenditure head wise for the each Department

36.3 Capital Expenditure Estimates

The capital expenditure of the University consists of:

- (i) Fixed Assets
- (ii) Civil Works

Estimates of receipts and expenditures in all cases will be prepared by Finance and Accounts department after obtaining necessary information from the different departments of the University and such information is securitized in the light of policy decisions and other post budget developments. The capital expenditure of University consists of:-

- (i) **Fixed Assets of University as well as its constituent colleges/Institutions of University**
 - (a) Machinery and Equipments/Software Development etc.
 - (b) Infrastructure development/Furniture & Fixtures/Office equipment and peripherals etc.
 - (c) Purchase of Vehicles etc.
 - (d) Books and Digital Library
 - (e) Miscellaneous (unforeseen)
- (ii) **Civil works at as well as its Constituent Colleges/Institutions of University**
- (iii) **Revised Estimates and Budget Estimates**

In preparing the revised estimates, previous year's actual figures and current year's trends will be substantial factors to review the original budget estimates. Special attention should be devoted to make realistic estimates of receipts, which are likely to accrue during rest of the financial year.

While preparing budget estimates and revised estimates, the Finance & Account Section will consider the previous year's figures sent by the concerned departments.

Estimates of receipts by way of interest on fixed Deposits Receipts (FDRs) will be based on the terms of deposits with banks as entered in FDRs register. The

estimates should be realistic one and should reflect not merely what is due but what is likely to be realized during the year.

In reporting estimates of receipts by grant in aid, utmost care should be exercised for its utilization. For optimal utilization of grant, provision in expenditure estimates under the Grant in Aid Payment Provision head of account will be necessary. The estimates should confine to those items of receipts, which are to be accounted for finally in the account of University.

Expenditure estimates will be prepared with full accounts classification, i.e., by Major Head, Sub-Head and Detailed Head. The correctness of accounts classification must be ensured in each case and in case of any doubt, cleared beforehand.

(iv) **Schedule of Budget preparation**

S. No.	Dates	Action Required
1.	By 15 th November	Revised estimates for scrutiny of the estimates from different departments as well as proposal for budget estimates for next year.
2.	By 15 th December	Compilation of Budget
3.	By 30 th January	Preparation of FC agenda including Revised Budget for the year and Budget Estimate for next year.
4.	By 28 th February	Finance Committee meeting for approval of the budget.
5.	March	Circulation to all the departments of the University the Sub head-wise budget allocation

(v) **Budgetary Control**

The responsibility for control of expenditure on different heads falls on concerned department. Head of department/ Director of Constituent college/Institution of University or any other person to whom financial power will be delegated shall be responsible for the control of expenditure against the sanctioned estimate in the budget. The control shall be exercised through the Heads of the Departments/Director of Constituent colleges/Institutions of university and other controlling Officers, if any.

No expenditure shall be incurred which is beyond the provision of the budget. Heads of the departments/ Director of Constituent colleges/Institutions of university and the Deputy Registrar (F&A)/ Deputy Finance Officer shall be jointly responsible for the quarterly reconciliation of the figures given in the accounts and the actual expenditure incurred. The procedure for reconciliation should be followed as provided. Quarterly statement showing the expenditure vis-a-vis the budget provision under the various heads of accounts in the prescribed proforma should be sent to the Finance Officer for overall control of expenditure against Budget.

In order to exercise an effective check to watch the expenditure within the budget, a separate register (Bill passing cum Expenditure Control Register)

should be maintained in each accounting unit of each department/ Constituent colleges/Institutions of University. Budget control provision is also provided by University in the TALLY/Developed Software system. This Software will not allow punching /entering any voucher unless budget provision is available.

37. Accounting and Control

37.1 General Overview

The rules contained in this Manual are primarily intended for the guidance of the Officers and staff employed for accounting work and prescribes the procedure to be followed in dealing with accounts and other cognate matters.

All funds and moneys belonging to the University shall be kept in the name of Maharaja Ranjit Singh Punjab Technical University Bathinda, in the Banks as decided by the Finance Committee from time to time. The accounts in the Banks will be kept under the following different heads:

- (i) Provident Fund. (GPF/CPF of Old employees)
- (ii) Gratuity Fund
- (iii) Corpus Fund Trust Fund
- (iv) General Endowment Fund
- (v) Old Pension Fund
- (vi) NPS for New Employees as per the Guidelines of Government of Punjab,

Any other Heads /Operation of these accounts as prescribed in the rules and regulation of the university or as may be determined by the BOG from time to time.

The key to successful Cash Management lies in realistic forecast of future cash receipts and payments prompt collection of moneys from the debtors and speedy disbursement to discharge accepted liabilities to cater the needs of the University. This calls for optimal utilization of cash resources. Shortage of cash or keeping cash idle can hinder the healthy growth of University. It is, therefore, of utmost importance that a close watch is kept to strike out a balance between the in-flows and out-flows of cash.

The Finance and Accounts department shall be responsible for the receipt and disbursement of cash/ cheques/ drafts/ transfer of funds, pay roll disbursement including that of unpaid salaries and wages; safe custody of cash, investments, preparation of Balance Sheet. The main functions of Cash Management Section shall be:

- (a) Receiving of Cash/Cheques/Drafts/Bank Transfers etc. on the authority of the various accounting sections;
- (b) Issue of Receipts to parties in acknowledgement of amount received;
- (c) Prompt deposit of all collections to the credit of the Bank Account of University/Constituent colleges/Institutions of university on the same date or next working day;
- (d) Arranging transfer of funds from one bank accounts to other bank accounts and vice-versa on the basis of the approval of the competent authority;
- (e) Proper recording of all transactions on daily basis in respect of receipt and payment;



- (f) Safe custody of cash, cheques and demand deposits;
- (g) Preparation of bank reconciliation statements for each bank account;
- (h) Proper filing and maintenance of Cash / Bank Receipt and Payment Vouchers in numerical order; and
- (i) To serve as a counter for all receipts and payments at University.

37.2 Collection of Fees / Charges

The Finance officer is responsible for all kinds of receipt of fees and charges. The University shall provide the facility to the students, colleges, individual and others to deposit their fees and charges in the University accounts. Fees can be deposited through the following mode :-

- i) Cash at University cash counter.
- ii) DD / Banker Cheques
- iii) Debit Card / Credit Card.
- iv) Net Banking
- v) RTGS / NEFT

Online fees/ charges as mentioned in above (iii, iv and v) may be collected through online portal for deposit of fees. The portal should be maintained by the Finance & Accounts department as a single platform for deposit of fees for all activities of the university for academic, examination, distance, Constituent colleges/Institutions of university PITs and others. A link of the portal may be given to other departments for smooth functioning and reconciliation of fees. All Banks accounts shall be open in the schedules commercial Banks in the name of, Maharaja Ranjit Singh Punjab Technical University, Bathinda for different activities of the University as per functional requirement.

37.3 Accounting Procedure

The Cashier / dealing hand should reconcile the collection of fees / charges on daily basis and monthly report should be given to Finance Officer.

- (i) The cashier / dealing hand should ensure that daily collection of fees should be entered into tally/developed software head wise.
- (ii) The cahier should take print of vouchers for the entries and it should be signed by Senior Assistant/ Superintendent/Assistant Registrar.
- (iii) All RTGS should be taken into accounts on receipt of the documents from Banks and departments.
- (iv) Balance of all accounts should be made available to Finance Officer on monthly basis.
- (v) Deputy Registrar (Finance and Accounts) will assess the monthly requirement of funds and put up to Finance Officer for allocation of funds.

37.4 Payment Process

All the expenditure made as per norms (policy, procedure and budget) in respect of ongoing matters shall be sanctioned by the respective Heads of Departments/ Director of Constituent colleges/Institutions of university as per their Financial powers and Bill of Purchase forwarded to Finance and Accounts department for payment along with following documents along with the certificate that bill is submitted for first time:

- Supply order including terms and conditions

- Record of entry in Central Stock Register or Record of Entry in Concerned Department central Stock Register
- Bill Verification/ Inspection Report
- Sanction of Competent Authority

All bills shall be checked by the officer to whom this duty is assigned and certified as correct and signed by the Finance Officer or any other officer or officers nominated for the purpose. No payment shall be made except as provided in regulations below. When the sanction of the Vice-Chancellor is required to the payment of any bill, the Finance Officer shall obtain such sanction before payment is made and shall endorse on the bill a reference to the order in question.

The Finance Officer will be empowered as prescribed in the rules and regulations and will be responsible for:

- To pass bills and make payment relating to fixed charges* for which provision is made in the budget, printer's bills, ordinary contingencies and furniture, and
- To make payment of bills which are duly passed and forwarded by the Deans/ Registrars/ Controller, Directors of University Centre/Colleges and Heads of University Teaching Departments.
- He shall obtain sanction of the Vice-Chancellor for payment of any other charges. The Vice Chancellor may assign to one or more officers the power of the Finance Officer to pass or pay bills as per the functional requirement for the amount of the bill specified in the approval. However, for the smooth functioning of the department work and delivery of services, Deputy Registrar (F&A) is authorized to pass the bills on behalf of the Finance Officer for consumable items upto Rs. 1,00,000 which are approved by the competent authority in accordance with the rules and regulations except salary, wages, TA/DA, LTC, all personnel matters etc.

** Fixed charges means pay to staff and all kinds of allowances at the rates fixed by competent authority as also other expenditure such as remuneration of Examiners, Paper setters, Superintendents, Scrutinizers and other persons employed for University Examinations, and other work on authorized rates.*

(i) **Receipt of Bills**

The following procedures shall be followed at the time of receipt of bills.

- (a) Entry shall be made giving details of the bills received such as date of receipt of invoice, name of vendor, date of invoice, description in the invoice, amount etc in the Manual Register maintained by accounts department.
- (b) A unique serial number code on the top of the bill would be mentioned which would be same as the serial number on which the bill was entered in the manual register.
- (c) The bill would then be approved by the Deputy Registrar for further processing.



- (d) It should be ensured that the entry of the bills in the register will be made on the same day of receipt of bills from vendor and hand over the details to the senior Assistant.

(ii) **Entry of Bill in the Books of Accounts**

- (a) After review of bill by the Deputy Registrar, the bill would be checked by Sr. Assistant/Superintendent/Assistant Registrar with the Purchase Order/Agreement/Approval of the bill. He would ensure that necessary supporting documents are attached with the bill.
- (b) In case of purchase of any material or sports goods, relevant entry would be made in the stock register for the quantity and value and serial number given in the stock register would be mentioned in the Purchase Invoice before the purchase bill is entered in the books of accounts.
- (c) After the purchase bills are approved by the Audit wing or Assistant Registrar, entry would be made in the books of accounts.
- (d) It would be ensured that the entry of the bills will be made within 24 hours of receipt of bills from the Audit wing or Assistant Registrar as the case may be.
- (e) Also it would be ensured that the Serial numbers are correct for posting the entry in books of accounts.

(iii) **Checking of Bills/ Claims and Approval of Payment**

- (a) Payment section will receive paying documents for release of payments.
- (b) Dealing hands confirm that the required documents are attached and appropriate approvals have been granted.
- (c) Dealing hands examine the payment documents and endorse to ensure correctness of amounts, payees and coding.
- (d) Dealing hand will prepare a payment voucher and get approval from the authority for preparing cheque in computerized accounting system.
- (e) The Superintendent or Assistant Registrar would check the TDS implication and Service Tax implications on the bill and provide for the same in the books of accounts accordingly.
- (f) Any observations / deviation from the application rules and regulation should be brought to the notice of Finance Officer and case should be returned to the concerned for clarification or removal of objections.
- (g) After the above steps, approval note for release of payment of the bill shall be prepared by the Senior Assistant along with the relevant supporting documents in original for approval
- (h) Approval note should be submitted to Finance Officer through Deputy Registrar/ Assistant Registrar for approval.



(iv) Issue of Cheques/Online Payments

- (a) On receipt of approval of Finance Officer, the Sr. Assistant will prepare the cheque on the basis of approval note signed by the relevant authorities.
- (b) After the cheque is prepared, the same would be sent to competent Authority for signature along with the payment note and supporting documentation.
- (c) Once the payment is passed by the competent authority, bills and vouchers should be marked as “paid and cancelled”.
- (d) Once the cheques are signed, payment entry would be made in the books of accounts by Senior Assistant on the same day.

(v) Signing of cheques/Online Payments

Payment shall be made by account payee crossed cheques signed by the competent authority as prescribed in the rules and regulations of the University for signing check authority. The Vice Chancellor may, however, authorize any other officer or officers to sign cheques and specify the monetary limits thereof.

The authority to make online payment through RTGS, NEFT, ENET, Net Banking etc. will be same as cheque signing authority.

Provided that all payments to the firm, supplier, contractors, examiners etc. shall ordinarily be made by crossed cheques or through RTGS, Net Banking etc., Relaxation may, however, be granted by Finance Officer in the case where the advance receipt duly stamped is sent or cheques are received after giving proper receipt on the spot.

(vi) Dispatch of Cheques / RTGS / Net Banking

- (a) Department should try to make all payment online through RTGS / Enet / Net Banking facility of the Bank.
- (b) The cheques should be dispatched on the same day through courier/ handed over the parties, if not possible to transfer online.
- (c) A control register would be maintained by Senior Assistant for all the couriers sent giving details of courier number, cheque number, name of party, amount, and follow up should be done by Senior Assistant twice a week with the courier company on the delivery of the cheque so that the control register can be updated accordingly.
- (d) A control register should be maintained for online transfer of payment giving details of party name, amount, UTR number, transaction number etc. and follow up for updating of records and reconciliation.

(vii) Time Schedule for Completion of Activities

Sr. No.	Activity	Time Schedule
1	Files / Proposals received for concurrence / comments	Maximum 7 working days excluding the date of its receipt



	/examination / approval	
2	Release of payment on receipt of Sanction order	Maximum 3 working days excluding the date of its receipt
3	All reimbursement claim related to Telephone, Mobile Phone, Newspapers & Internet, Conveyance and payment of fixed Honorarium Claim	Claim received upto 10 th of every month will be paid by 15 th of every month.
4	Arrear Bills	Maximum 10 working days excluding the date of its receipt
5	Bill relating to Electricity & Water charges	Maximum 2 working days excluding the date of its receipt
6	Verification of proposal for refund of Security of Students	Maximum 7 working days excluding the date of its receipt
7	Verification of refund of fee to the students / refund of security deposit / student fee.	Maximum 7 working days excluding the date of its receipt
8	Release of Salary of Wages	As per the schedule announced

37.5 Imprest and Advances

Departments of the University may make such payments as are authorized to be paid out of imprest which are permitted to hold under orders of competent authority, subject to recoupment on presentation of bills. Imprest is normally granted to officers who have to make payment before they can place themselves in funds by drawing money.

Imprest for meeting day -to- day contingent and emergent expenditure may be granted to an employee by the Head of Department, keeping the amount of advance to the minimum required for smooth functioning.

The advance sanctioned for purchase of goods or services needed for the management of the office should be subject to:-

- The amount of advance should not be higher than the imprest expenditure, in case advance amounts is more than 10 lacs it shall be issued after pre audit.
- The purchase or other urgent expenditure cannot be managed under the normal procedures.
- The amount of advance should not be more than the power delegated for the purpose.
- The Head of Department shall be responsible for timely recovery or adjustment of the Advance.

The adjustment bill, along with balance if any, shall be submitted by the concerned department within fifteen days from the date of completion of work, failing which the advance or balance shall be recovered from next salary/ies. Imprest shall not be used/utilized for any payment to labour on account of TA, DA, LTC advance etc.

37.6 Banking and Investment of Funds

(i) Opening of Bank Account for Projects Undertaken

For different projects undertaken by University as well as the Constituent colleges/Institutions of the University with the approval of the Vice Chancellor,

a separate bank account will be opened for each project as per functional requirements. All project payment cheques should be issued from that particular bank account assigned for the same. Finance Officer is authorized to open new bank account for any specific purpose and can close the bank account.

(ii) **Investment of Fund**

After proper assessment of requirement of fund for day-to-day expenditure, the balance money will be invested in short term and long term deposits. The funds of University may be invested in accordance with the guidelines issued by the University time to time. For investment of fund, quotation from different scheduled banks may be taken and wherever we get best rate of interest the fund should be invested after due approval of the Competent Authority. Investment committee shall meet once every month to discuss and recommend investing fund as per availability of fund, and the Finance Officer may be authorized to place the fund in term deposit for short period not more than three months as per the requirement of fund.

However, for investment of fund other option may also be taken into consideration as per the situation and fund position of University. But total transparency should be kept and proper files and record should be maintained. FDRs Register should be maintained and as and when Fixed Deposit is matured the same may be renewed in time.

37.7 Travelling Allowance Bills

As a general rule, all the claims submitted for payment whether personal claims of employees or the claims of outside parties for supplies of goods and services rendered to the departments of the University should be preferably in the prescribed forms. While submitting the bills it has to be ensured that the same are in the proper printed forms and bills should be claimed as per rules framed by the University from time to time. The amount claimed in the bills should be written in figures and words. Erasing and overwriting etc. should be avoided as far as possible.

Separate forms shall be used for Travelling Allowance:

- (i) For employees and other persons attending meetings of the University Bodies
- (ii) For other employees
- (iii) For examiners

37.8 Maintenance of Books of Accounts at University

The following guidelines are furnished for necessary compliance in the University. It may be ensured by all concerned in the center that these are strictly followed.

In Finance and Accounts Section following documents may be maintained-

- (i) **Cash Book:-** Cash book should be maintained on a prescribed format only duly page numbered. It should be closed daily with dated initial of the cash officer.
- (ii) **Bill Register:-** This register is required to be maintained to record the bills received for payment and to know the status of bills at any stage and outstanding bills for payment.
- (iii) **Advance Register:-** All the advances relating to staff and contractors should be maintained on separate registers and may be recorded immediately after



releasing the payment in cash or by cheque. Its adjustment is required to be made strictly within one month of completion of work.

- (iv) **Payment Register:-** All the payment should be recorded in the Register.
- (v) **Cheque Issue Register:-** All the cheques issued may be recorded Bank wise with complete details and each entry may be reconciled on receipt of statement from the concerned Bank.
- (vi) **Valuable Register:-** All the cheques received in the University may be recorded in this Register with complete information regarding date of encashment received from the concerned Bank. In case the cheque is not found encashed within the stipulated time at the time of reconciliation of Accounts the reason may be enquired from the Bank.
- (vii) **Demand Draft Issue Register:-** All the DDs issued from the University should be recorded with reference to the concerned cheque number issued for the purpose.
- (viii) **Expenditure-cum-Budget Register:-** Register should be maintained with Index and Main head and Sub head wise. Budget allocated should be recorded at the time of sanction and all the expenditure may invariably be recorded daily in this register head wise so as to control the expenditure as per budget allocated for the centre and avoid any over expenditure for each head.
- (ix) **Salary Bill Register:-** To record the details of payment as per entitlement of the staff, regular deductions to be made and also number of installment of recoveries to be made for each month at the time of release of pay of a particular month through the Pay Bill.
- (x) **TDS Payment Register:-** To record the TDS collected each month for onward payment to the Government on due date as prescribed.
- (xi) **Security Register:-** This register should be maintained to record the security received from a Contractor and date of its payment to him so as to avoid duplicate payment etc. A separate register should be maintained to record the security deposited by the University with some other agency so as to timely receive it back after completion of the job.

37.9 General Reporting

In general the Audit Team should submit the following report:-

- (i) Assess compliance with applicable laws, rules, regulations, and the policies of the Institute. The report shall document significant instances of non-compliance and illegal acts which could result in criminal prosecution.
- (ii) The notable positive areas which deserve mention in the audit report.
- (iii) Any suggestion for improvement in procedures and coordination among the various units.
- (iv) Any modification in audit program with reasons thereof.
- (v) Documents relevant to conclusions for various aspects of functioning of the Institute with detailed auditing.
- (vi) Draft the audit report while ensuring that it is written and organized, clearly indicating the scope and objectives consistent with the audit program as well as any additional audit objectives.



- (vii) Index, cross reference and complete all paper work and comments on any documents of a confidential nature.
- (viii) Cross reference the original draft and final audit report.
- (ix) Report on the man hours spent on various items of work

38 Salary and Allowance

38.1 Preparation of Salary Bills

On the basis of attendance and leave records of the employees.

The Senior Assistant will prepare monthly salary sheet by the 27th of every month on the basis of attendance and leave records of the employees. TDS deduction would be checked with the computation of taxable income prepared for each employee and tax deducted so far before the current month. Any adjustments for any advances or loans taken by the employee would be made before the approval of salary.

- (i) In case of new employees, appointment letters would be checked along with other relevant documents such as last employers, relieving certificate, and experience certificate. While preparing the TDS calculations, last employers Form 16 should be considered.
- (ii) The salary sheet would then be checked by Assistant Registrar recommended by Deputy Registrar and approved by the Finance Officer.
- (iii) In case of any employees leaving the organisation, the full and final settlement account would be prepared by the Senior Assistant and approved by Deputy Registrar and Finance Officer after receiving of NOC from Human Resource Department.
- (iv) Senior Assistant would prepare the final cheques for disbursement and send it for approval of Finance Officer along with the relevant supporting documents.
- (v) When the pay of an employee is increased on account of grant of an increment or allowance or due to revision of scale, the new revised salary bill shall be passed on to the Finance and Accounts department for necessary action.
- (vi) In the case of employees who have been dismissed or transferred or have resigned, pay of the employee shall not be drawn before the first working day of the month following that in respect of which the pay has been earned.
Provided that if the first four days of the following month happen to be holidays, the Finance Officer may direct payment of the salaries on the last working day of the month.
- (vii) An absentee statement shall be attached to each salary bill in which there is a case of leave, suspension or deputation and the officiating arrangement made, if any shown therein. The absentee statement shall be signed by the Human Resource Officer or the employee signing the pay.
- (viii) Arrear pay shall not be drawn on monthly establishment bills but on separate bills in which reference shall be given to the bill(s) from which the charge was omitted or withheld or in which it was refunded by deduction or to any special orders, granting allowances or additions to pay. Corresponding entries shall also be made on the office copies of original establishment bills.
- (ix) The salary bills are submitted for approval of the Finance Officer and the cheque is transferred to the Bank for disbursement only after the approval.



38.2 Deductions

The deductions from salary on account of Income Tax, contributions to General Provident Fund, Employee Provident Fund Scheme, New Pension Scheme, Life Insurance etc. are made as per the provisions.

39. Audit and Compliance

The Board shall appoint an Auditor for the purpose of internal audit for two years (two audits in a year) in accordance with the regulations framed by it. The Auditor so appointed will be eligible for re-appointment for a period not exceeding two years at a time. The remuneration of such Auditors shall be fixed by the Board or on competitive rates.

It shall also be the duty of the Auditor to prepare and submit through the Finance Committee an annual audit report on the accounts of the University to the Board, certified by him to be correct. He shall see:

- (a) that the accounts of the University are properly kept.
- (b) that the state of balance shown therein agree with the Bank's account.
- (c) that all payments are supported by proper vouchers and that they are under proper sanction, and
- (d) that all receipts and payments are properly classified.

39.1 Internal Audit

Internal Audit has been defined as an independent service within an organization for achieving effectively the objectives. Internal audit should be based on a sound internal control environment which should provide valuable material and support for review of financial compliance by external agencies/audit.

The purpose of internal audit is to:

- (i) Ensure that operations are well managed;
- (ii) Identify weakness in the management system and recommend improvements;
- (iii) Suggest opportunities to reduce expenditure, increase revenues and better project government assets;
- (iv) Analyze the differences between actual and expected performance;
- (v) Report gap between actual and expected performance; and
- (vi) Make recommendations to support management in minimizing risk.



Part-III Library Purchase Rules

40. Library Purchase Rules

Librarian subject to the power delegated under Delegation of Financial Power of University, may purchase books, etc. from the reputed and standard book sellers on the prevalent terms and conditions. **Tenders need not be called for this purpose.**

40.1 Flat Discount Rate

Based on the above, Tenders will not be called. However, the terms of supply like flat discount will be decided by Vice Chancellor on the recommendations of the Library advisory committee once in every two years.

41. Procurement of information Resources/ Books

Library shall make a systematic effort to build up the collection by identifying, evaluating, selecting, processing and making the learning resources available to the users,

41.1 Procedure for procurement of books.

- a. Purchase orders will be issued by the Librarian/ Registrar (depending on financial delegation of powers).
- b. Appointment for a panel of vendor shall be made on discount offered alongwith their performance like response to the queries, speed of supply, adherence to the terms and conditions, etc. and the panel should have a minimum of eight vendors.
- c. Vendors panel shall be updated from time to time based on their performance.

41.2 Terms and Conditions for Vendors

- a. The vendor shall supply publication at applicable discount on current catalogue prices.
- b. Foreign exchange rates shall be charged according to Good Offices Committee report rates (GOC) or bank rates as decided by competent authority of MRSPTU.
- c. GOC or minimum discount whichever is approved by the competent authority shall be provided by all vendors. The discount insisted upon would be as per GOC rate or negotiated rate which is economical on the printed/publishers price. The exceptions would be Government publications/institutional publications and nil discount items. Also in some exceptional cases the vendors charge the library for handling on publishers' demand.
- d. In the case of short/no discount titles or titles procured from abroad against specific orders (like institutional/society publications), the supplier may be allowed handling charges on the net landed cost of the publication. The invoice of publication may be worked out as follows:
Published price minus discount earned plus handling charges of the overseas agent, if any. To this to be added is the actual freight, clearance, bank and postal charges; documentary evidence is to be given to the library for such charges on demand.



- e. Central and State Government publication may be purchased on prescribed rates by the concerned authorities without discount.
- f. Library Acquisition staff shall certify on the bill that (i) only mentioned editions in purchase order have been received (ii) prices have been correctly charged in accordance with the publisher's latest catalogue.
- g. Unless otherwise mentioned on the books, all bills must carry the price proof (like photocopy of publishers catalogue, publisher invoice etc')
- h. The purchase order issued for Indian & Foreign publication will be valid for 60 days or as per the requirement of publisher respectively.

41.3 Rules for Books Purchase

i. Rules for General/Text/Reference Books

*"Librarian (not below the rank of Deputy Librarian) may purchase books, etc. from the reputed and standard book seller on the prevalent terms and conditions. **Tenders/ Quotations need not be called for this purpose.**"* The discount insisted upon would be as prescribed by GOC or negotiated rate which is economical on the printed/publishers price. The exceptions would be Government publications/institutional publications and nil discount items. Also in some exceptional cases the vendors charge the library for handling on publishers' demand.

ii. Rule for Government Publication

Many government documents are immensely useful information sources for research, therefore, all important Indian government publications may be placed on Standing Order. The list of such publications is to be finalised and should be approved by the Vice-Chancellor on recommendations of Librarian/Dean from time to time.

iii. Rule for Purchase from Other Sources

Documents and books may be obtained from specific sources, book fairs, exhibition and standard agencies etc. If there is sufficient justification of requirement and cost of book/resources. A faculty member can recommend a book for purchase which is vouched by at least three members of BOS of the concerned department. All the recommendations shall be forwarded to the Central Library for procurement as per prescribed procedure of the University.

iv. Rule for Faculty Publication Purchase

The Library may purchase three copies of Faculty publications as and when the publications are brought to the notice of the Library as per the purchase rules of University.

42. Procurement of Journals (Printed)

42.1 Procedure for preparing a panel of vendors

- i. Library should have a panel of vendors for supplying different kinds of documents with following criteria:
- ii. Registration number obtained under shop act, age of the organization.

- iii. Performance: response to the correspondence, speed of supply, adherence to the terms and conditions.
- iv. Experience by the Peers.
- v. PAN/TAN, Sales/VAT tax numbers.
- vi. Publishers that a vendor supports.
- vii. Vendors turnover.
- viii. Institutions to which the vendor supplies resources.

42.2 Terms and conditions

- i. Supply of periodicals shall be at current catalogue prices.
- ii. An agreement shall be signed with the vendor in case of foreign journals.
- iii. Proof of GOC/bank rates exchange rates having prices in foreign currencies as on the date of billing for the remittance towards journal subscriptions.
- iv. Advance payment if required, shall be made with the approval of competent authority.
- v. Library shall subscribe journals against institutional membership and not against 'personal subscriptions'.
- vi. Journal subscription payments: The payment towards the journal subscriptions shall be made (a) directly to the publisher or (b) through the subscription agent/vendor.
- vii. Missing issues: The Librarian shall seek one of the following replace original missing issues or publisher certified and reproduced copy or extend the subscription period equivalent to corresponding period or refund either in the form of credit note or Demand Draft or Cheque.
- viii. Claims: Missing issues/delayed supply of the journal issues can be claimed on 'quarterly basis.
- ix. Online access: A committee constituted for the purpose shall negotiate with the publisher/vendor and arrive at a fair price regarding electronic version of the print subscriptions.
- x. Terms and conditions for pricing, access to the back volumes, locking period, perpetual access, archival rights, governing laws, training and awareness programmes, immunity, access to the walk-in- users, usage statistics, simultaneous access, etc. will be pre informed to vendor.

42.3 Rule for the Subscription to Print/e-Resources (Journals, Books etc.) and online databases

- i. Recommendations will be received from the various Schools/Centres/ Departments to subscribe/ renew the Print/e-Resources.
- ii. Negotiations Committee will be formed by Vice-Chancellor to negotiate with the online Resources/database dealers about the subscription cost of each database. The tenure of the Committee may be two year with following composition:
 - a. Dean
 - b. University Librarian (Ex-officio)
 - c. Finance Officer (Ex-officio)
 - d. Member from Store /Purchase Department.
 - e. Faculty Member from concerned Department,

- iii. After obtaining necessary approval and sanction from the competent authority, the Print/e-resources will be subscribed/renewed through the subscription agents keeping in view their past service records. Some Print/e-resources may be also ordered directly from the publishers by executing an agreement.

Licenses and Fair Use of e-Resources

The MRSPTU subscribes to thousands of electronic journals including full-text electronic resources and bibliographic databases. All electronic resources are governed by license agreements. The terms and conditions for using these resources are spelled out in license agreements that are signed with each publisher.

The licenses for electronic resources impose two types of restrictions on its usage, namely i) who can use these resources; and ii) how the resources can be used. The first restriction defines authorized users for e-resources, which generally includes students, faculty, staff and onsite visitors of a subscribing institution. The second restriction deals with how these resources can be used. It is the responsibility of individual users to ensure that e-resources are used in a fair and just manner and for personal, educational and research purposes only.

Computer Access: Acceptable use and code of conduct

Only registered members of the library are authorized to use the computers, internet facility or to access e-resources. Prior to such authorization, the students must sign and return the library registration form acknowledge their responsibilities and the consequences of violation.

Students are expected to observe network etiquette by being polite, Students are prohibited from pretending to be someone else; transmitting obscene messages or pictures; revealing personal addresses or telephone numbers either their own or another person's or using the network in a way that would disrupt use by others.

The following policy for acceptable use of computers, networks and system resources, including the Internet and e-resources, shall apply to all MRSPTU administrators, faculty, staff and students. All technology equipment shall be used under the supervision of the site administrator. Any user who violates any condition of this policy is subject to the disciplinary action or administrative sanctions. In addition to any other disciplinary action taken, the technology department reserves the right to terminate access to system resources for any user who violates these guidelines.

Cyber Library Rules

- i. Every user in whose name a system account is issued will be responsible at all times for its proper use.
- ii. Users shall not let other persons use their name, login, password, or files for any reason.



- iii. Users shall not use others' system accounts or try to discover other user's passwords.
- iv. Users shall not erase, rename, or make unusable anyone else's computer files, programs or disks.
- v. Users shall not use computers for any non-instructional or non-administrative purpose, including, instant messaging, online shopping, or personal use of streaming media such as online radio stations or video broadcasts.
- vi. Users may not install, download, copy, or distribute copyright materials. Such as software, audio or video files, graphics and text without the written permission of the administrator.
- vii. Users shall not use the computers for illegal purpose, in support, in support of illegal activities, or for any other prohibited activity.
- viii. Users shall not write, produce, generate' copy, propagate, or attempt to introduce any computer code designed to self-replicate, damage, or otherwise hinder the performance of any computer's memory, file system, or software. Such software is often called a bug, virus, worm, Trojan horse, or some other name.
- ix. Users shall not use computers to purposefully access, distribute, create, or copy message or materials that are abusive, obscene, sexually oriented, threatening, harassing, damaging to another person's reputation.
- x. In the event that accidental access to prohibited materials occurs, users are expected to immediately discontinue such access and report the incident either to library staff or to administrator.
- xi. Users shall not intentionally damage the system, damage information belonging to others, misuse system resources, or allow others to misuse system resources.
- xii. Users shall not alter or vandalize computers, networks, printers, or other associated equipment and system resources. Alteration or vandalism includes, but is not limited to: removal of parts, intentional destruction of equipment, altering system settings, installing unauthorized or unlicensed software or programs, attempting to degrade or disrupt system performance, or attempting to make system resources unusable.
- xiii. Users shall not use computers for forgery or attempted forgery of e-mail messages. Attempts to read, delete, copy, or modify the email of other system users, deliberate interference with the right of other users to send/receive e-mail, or the use of another person's email account are prohibited.
- xiv. Users should not use library network for sending and receiving a large number of personal messages, including using group distribution lists to send non-administrative or non-instructional messages to other users.
- xv. In case e-resources that are not available through any consortium, publishers of e-resources may be directly contacted for raising the invoice or through vendor whichever is economical.



- xvi. The Journals are no discount items and these may be purchased under Government of India General Financial Rules, No tender needs to be invited for Print/e-resources subscription.
- xvii. The bills will be received from the vendors along with the price proof and the proof of exchange rate as which prevails on the date of remittance to the publisher.
- xviii. The payment for Print/e-resources subscription will be made as per the bank exchange rates prevailing on the date of billing.
- xix. The supplementary bills will be accepted in case there is rise in price of the Print/e-resources by competent authority and exchange rate.
- xx. Each Print/e-resources will be considered as a separate item in itself. The payment for each Print/e-resources will be treated as Advance Payment. The payment will be made from the budget head "Journals".
- xxi. Clear terms shall be enforced upon publishers/ vendors in form of the pricing, access to the back volumes, locking period, perpetual access, archival rights, governing- laws, training and awareness programmes, immunity, access to the walk-in-users, usage statistics, simultaneous access, etc.
- xxii. In case of termination of the agreement or on expiry of the agreement, the licensor shall provide the full-text of the e-resources entered into agreement and for the period of agreement on the prevalent state of art formats i.e. DVDs, CDs, etc., with the retrieval software.
- xxiii. Trial Access: Many a times publishers propose for trial access to their respective journal collections which can be made accessible through the University's IP numbers to supplement the existing journals collection whenever possible.

42.4 Ordering journals

- i. Compile priority list with the approval of the LLC and the Vice Chancellor.
- ii. Adhere to the terms and conditions of the University Library.
- iii. Place orders from available options as indicated in terms and conditions.

42.5 Receipt of and access to the materials

- i. LLC (The Librarian & Local Library Committee) will ensure that the items received are as per the order/access is enabled to the desired resources.
- ii. Article/s entry into the in-house database in response to the set user profile.
- iv. Linking to the online content wherever applicable.
- v. Accessioning the virtual resources should not be done since they do not exist in physical form.
- vi. Accompanying materials such as CDs/DVDs etc. are being preserved at the Audio-Visual section of the library. Other than CDs/ DVDS are kept with the Periodical section.



43. Stock Verification & Procedure to Withdraw Books

43.1 Stock Verification

Physical verification of the library stocks has to be carried out to identify the losses, identifying misplaced documents, identifying documents that need repair, etc. Depending upon the size of the library following periodicity is fixed:

Size of the Library	Periodicity
Up to 20,000 volumes including journal back volumes	100% physical verification at 3 year intervals
Above 20,000 and up to 50,000 volumes including the back volumes.	100% physical verification at 5 year intervals
Above 50,000 volumes and up to 1,00,000 volumes including the journal back volumes.	Sample (20% of the total stock) physical verification at intervals of not more than 5 years. If such a sample verification reveals losses up to 10% of the sample chosen, complete verification is required to be done
Above 1,00,000 volumes including the journal back volumes	Sample (10% of the total stock) physical verification at intervals of not more than 5 years, If such a sample verification reveals losses up to 100/o of the sample chosen, complete verification is required to be done.

The sample can be of random generation of numbers. The verification has to be carried out by a team of members appointed by the LAC and the library staff will assist the verification team.

43.2 Loss of Publications

- i. Some loss of publication is inevitable especially in the context of open access practice in libraries. The librarian has a role as information manger and not just a custodian. Therefore he/she should not be held responsible for the losses.
- ii. Loss of 5 volumes per 1000 volumes issued and/or consulted in a year may be taken as reasonable subject to the condition that the value of book not exceeding Rs. 2000.00 for books published in India/Indian publication and Rs. 10000.00 for the books published abroad/foreign publication. Books of special nature and rarity shall invariably be investigated and consequential action taken. The Vice Chancellor will write off all such losses. The base value suggested for Indian and foreign book shall be reviewed every five years.
- iii. A publication may be considered as lost only when it is found missing in two successive stock verification and thereafter only action be taken to write off the publications by competent authority.

- iv. If the loss of book is more than the permissible extent, the causes of such loss may be investigated by the competent authority and the remedial measures be strengthened.
- v. Occasional loss/damage of issues of periodicals is inevitable during postal transit. If the payment is made directly to the publisher, then sometimes it is not possible to get the replacement. In such cases, the non receipts/ damages be considered as loss for write-off.
- vi. Librarian may write off the loss of books, volumes, etc. mentioned in the preceding paragraph provided the total value of all such book, etc. does not exceed the monetary limit prescribed the Delegation of Financial Powers Rules, 1978 for Head of a Department in respect of deficiencies and depreciations in the value of stores included in the stock and other accounts. In the event of the total value exceeding the monetary limit specified above, the loss of books shall be written off by the competent authority as specified in the Delegation of Financial Power Rules, 1978.*. There may be no objection to the Librarian disposing of mutilated/damaged/ the recommendations of a Library Advisory Committee to be appointed by the competent authority which shall decide whether the books mutilated/damaged/obsolete are not fit for further use.*

(*Extract from Ministry of Finance O.M No. 23(7) EII (A)/ 83 dated 7.2.1984 and CAG's U G No. 1964-T.A.II/21-83 dated 13.12.83)

43.3 Procedure for write-off

- i. List the documents not found during stock verification.
- ii. Library staff to make all possible efforts to locate the document not found during stock verification (the process can go up to six months but not as an exclusive task).
- iii. Prepare pre-final list of the documents not found and publicize
- iv. Compile a final list of documents not found
- v. Compare with the list of earlier stock verification to identify common entries.
- vi. Compare losses with borrowing/consulting/photocopying statistics.
- vii. Put up the list of common entries to the Vice Chancellor along with justification for the losses (open access, limited staff, in adequate security system), large number of students visiting library, losses within permissible limits, etc.).
- viii. Get approval from the Dean/VC.
- ix. Issue OM.
- x. Make necessary entries in the accession register, assets register, etc.
- xi. Remove records from databases.
- xii. Close file.
- xiii. Improve the system with additional precautionary measures.



43.4 Preventive measures

Some preventive measures are listed below.

- i. Follow closed access to the rare books and specialized collections.
- ii. The exit/entry to the library be monitored.
- iii. Sealing of windows with wire mesh, installation of wicket gate, adequate vigilance in the stack room(s), provision of adequate lighting, use of electronic or magnetic gadgets for detection of the theft, closed-circuit television monitoring system, introduction of identity/membership cards for identification of users, etc., can be adopted.
- iv. Inadequate staff in the library is also one of the reasons for the losses.

43.5 Archiving and Weeding out

In order to provide better access to the frequently consulted literature,' back volumes should be archived in a less active storage area.

The following categories of materials can be considered for weeding out:

- i. Ephemeral material (e.g. newsletter, progress reports, pamphlets) including those materials that lose value after a certain period of time such as: annual reports, directories, yearbooks etc. These may be weeded out periodically.
- ii. Duplicate issues of the journals may not necessarily be weeded out. These can be passed on to the other universities/ organisations.