

MAHARSHI DAYANAND UNIVERSITY, ROHTAK

8/11/16-4963
18/4/16

No. FO/B-I/2016/1376-1495

Dated: 01-04-2016

To

Univ. Computer Centre

1. All the Heads/ Directors of the University Teaching Deptts./ Institutes/Centres, M.D. University, Rohtak
2. All Branch Officers, M.D. University, Rohtak

Sub. : Budget Estimates for the year 2016-17

Sir/ Madam,

I am sending herewith an extract of the Budget Estimates for the year 2016-17 relating to your Office/ Deptt., duly approved by the University bodies for your kind information and further necessary action. The Budget of the University is also available on University website www.mdurohtak.ac.in.

2. It has been decided by the University bodies that University may adopt all necessary measures to prioritise expenditure and reduce deficit to the bare minimum by exercising 20 % cut on all Non-Plan expenditures, except those under various salary heads and other committed expenditure.
3. Every officer/official incurring or authorizing expenditure from University funds should observe the following standards of financial propriety :
 - (i) Exercise the same vigilance and control in respect of expenditure to be incurred from University Account or other Funds controlled by the University as a person of ordinary prudence would exercise in spending his own money.
 - (ii) The expenditure should not be, prima facie, more than what the occasion demands.
 - (iii) No authority should exercise its power of sanctioning expenditure or pass an order which will be directly or indirectly to his own advantage.
 - (iv) University money should not be utilized for the benefit of a particular person or a section of people, unless;
 - a) the amount of expenditure involved is insignificant,
 - or
 - b) a claim for the amount could be enforced in a Court of Law,
 - or
 - c) the expenditure is in pursuance of a recognized policy or custom.
 - (v) The amount of allowances, such as travelling allowance, granted to meet expenditure

of a particular type, should be so regulated that the allowances are not, on a whole, a source of profit to the recipients.

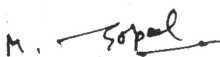
- (vi) No officer of University shall pass his own expenditure unless expressly provided under rules or under the orders of a competent authority.
4. It is duty of the Head of the Department / Branch Officer responsible for realization of any particular type of dues to ensure that the dues of the University are correctly and promptly assessed, collected and deposited in University account under the proper heads/ budget code. The sum received on behalf of the University by way of cash, bank draft, IPO etc. shall forthwith be paid into the bank in full immediately and appropriation of such sums to set off other expenditure shall be prohibited. The Head of the Deptt./ Branch Officer should undertake a series of surprise checks throughout the financial year to satisfy himself that the University dues are being recovered within reasonable time and that cash has been correctly accounted for.
5. The following general principles governing all expenditure to be incurred from the University funds be followed :
- (i) That the expenditure incurred should conform to the relevant provisions of the Act, Statutes, Ordinances, Rules and Regulations framed by the various authorities of the University.
 - (ii) That Budget provision simply indicates the limit upto which expenditure is permissible under any head of account. There should exist sanction, either general or special, accorded by the competent authority, authorizing the particular item of expenditure. It must be clearly understood that mere budget provision does not automatically carry with it any authority to incur the expenditure, for which prior and formal sanction of the competent authority must invariably be obtained before incurring it.
 - (iii) No authority or officer of the University on whom powers of financial sanction, including financial delegations, have been vested shall exceed those power of sanction. The expenditure in excess of the powers specified may be incurred (upto the amount provided for in the budget) with the approval of the sanctioning authority after following the prescribed procedure.
 - (iv) No officer of the University to whom financial powers have been delegated shall incur any expenditure which involves or is likely to involve, at a later date, expenditure beyond his power of sanction.
 - (v) All sanctions of expenditure shall indicate the details of provisions under the relevant budget head where from expenditure is to be met. A sanction or order shall come into force from the date of issue unless any other date from which it shall come into force is specified therein.
 - (vi) No money should be drawn from the Bank unless it is required for immediate disbursement. It is highly objectionable to draw money and keep the same in pocket in order to prevent the lapse of grant.

6. Each Head of the Department/ Branch Officer while incurring the expenditure should exercise strict control over expenditure and follow the instructions as under :-
- (i) The economy measures circulated from time to time be adopted.
 - (ii) The expenditure, in no case, should exceed the provision under concerned Budget Heads and also ensure that the funds allotted are utilised in the interest of the University and only on the objects for which the money has been provided. He/She will be personally responsible for any excess over the budget grants.
 - (iii) The expenditure should be so regulated that maximum economy is effected and expenses on travel, telephone, transport and contingencies etc., are minimized to the bare necessity.
 - (iv) The purchases be made in the most economical and transparent manner in conformity with the procedure prescribed for indenting and purchasing the stores. The purchases may be processed on the relevant proforma of the Purchase Rules and be marked to the Finance Officer for confirmation of availability of funds under the relevant head of account. No case for purchase be put up to the Vice- Chancellor direct. It should be ensured that University money should not be spent hastily or in an ill-considered manner merely because it is available or that the lapse of a grant could be avoided. Grants that cannot be profitably utilized should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing fresh item of expenditure which might wait till next year. The flow of expenditure be regulated evenly throughout the year to avoid rush of purchases/-expenditure particularly in the closing months of financial year.
 - (v) Use of University vehicle (s) be minimized. Purchases may be pooled and visits to one station by the Purchase Committee(s) may be so managed that frequent journeys are avoided. Prior approval of the competent authority be invariably obtained before going for outstation purchases. Except in urgent cases, a vehicle may not be used by individual(s) barring the vehicles earmarked to University Officers. Taxi fare is not to be sanctioned/ recommended except in cases of Members of the University Bodies and high dignitaries.
 - (vi) All efforts be made to purchase the required apparatus/ equipments from the grants received from various funding agencies such as UGC/ CSIR etc. instead of University funds.
 - (vii) Register containing details of Budget heads, provision thereof, expenditure incurred and balance thereof invariably be maintained by each Department/ Office in respect of sub-head pertaining to their Department /Office (which can be inspected/ checked by the Finance Officer any time) so as to avoid incurring of expenditure over the budgeted provision(s). The figures of expenditure/ balance so maintained may be reconciled by each Department / Office with the Payment Section/ Remuneration Section etc. in respect of sub-heads within ten days of the close of each quarter. The Payment Section/ Remuneration Section may further reconcile the figures with the Classification Section.

- (viii) No "claim" against the University which is not presented within the prescribed time limit will be entertained without the special sanction of the competent authority.
- (ix) An amount of Rs. 50.00 lac and Rs. 205.00 lac has been earmarked in the Contingencies (R) including stationery etc. and Computer and other IT Products (NR) respectively of P & S Branch during the year 2016-17. All the Departments/Branches may, therefore, submit their annual requirements of Stationery/Computer stationery/Computer and other IT Products (NR) to the P & S Branch. The purchase of Stationery/ Computer stationery/Computer from any other sub-head shall not be permissible, unless expressly provided in other heads of expenditure.
- (x) No expenditure from the University Budget be allowed if it is specified in Hostel Funds, Amalgamated Fund, Sports Fund, Dr. R.K. Foundation Fund etc. etc.
- (xi) Re-appropriation of funds shall be made only when it is known or anticipated that the appropriation for the sub-head from which funds are to be transferred will not be utilized in full or that savings can be effected in the appropriation for the said sub-head.
- (xii)(a) In all important matters and transactions with financial implications, advice of Finance Officer should be obtained.
- (b) All proposal for financial sanction should be routed through the Finance Officer unless exempted under delegation of powers..
7. It is emphasized that maximum possible economy in expenditure be exercised. In no case, the request for re-appropriation/ providing additional funds shall be entertained except inevitable payment for which full justification be provided.
8. These instructions may kindly be brought to the notice of the all concerned for strict compliance.

Encl : as above.

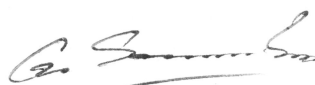
Yours faithfully,

M. 

FINANCE OFFICER

CC to :-

Joint Director (Audit), M. D. University Rohtak.


25/12/16

CD