

राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड
NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

Ref.No.NITUK/Estt./OO/2019/001/ **A-716**

Date: **14 SEP 2019**

OFFICE ORDER

With reference to the Finance Committee resolution vide no.FC 14.09 dated 08/05/2018 and further to Institute Office Order No.A-289 dated 25/06/2018, the following authorities of the Institute shall exercise their financial powers as follows:

S. No.	Designation	Limit of Financial Power	Sanctioning authority for files / expenses
1.	Registrar	Rs.1,50,000/-	Approval of all administrative files, purchase and expenses of the Institute.
2.	Deans	Rs.1,50,000/-	<p>Dean / Associate Dean (Academics): All payments related to the fellowship of M.Tech./Ph.D. students, Fellowship/Stipend/ Scholarship's, fee/security refund to students and any other purchase/expenses directly related with the Deans Office/ Academic Section. Sanction, drawl & settlement of advances related to the Deans Office/ Academic Section.</p> <p>Dean / Associate Dean (FW): All payment related to the CPDA/PDF/Medical Reimbursement/Institute Vehicle Running & maintenance, Faculty/staff welfare activities, MHRD related activities/ National Events Celebrations/Boarding & Lodging and travel (Flights & Taxi) payments directly related to the service provider and any other purchase expenses directly related with the Deans Office. Sanction, drawl & settlement of advances directly related to the MHRD/Rajbhasha/Vigilance related activities/National Events Celebration.</p> <p>Dean / Associate Dean (SW & Sports): All payment related to the Council of Student Activity (CSA), Techno-Cultural fest, Photography club, Sports/Educational Tour & activities, Industrial Visits, Training & Placement expenses of students and any other purchase/ expenses directly connected with the Deans Office/Sports Section. Sanction, drawl & settlement of advances related to the student's activities and Alumni affairs.</p>
3.	Associate Dean's	Rs.75,000/-	<p>Dean / Associate Dean (P&D): All payment related to the P&D Section including Estate, Maintenance, Electricity, Water, Fuel charges (Generator), Telephone, Sanitation/Waste Management, Horticulture, Annual Report/Brochure/Newsletter/ Magazine, Housekeeping/ Security services and any other purchase/ expenses directly related with the Deans Office/ P&D Section. Sanction, drawl & settlement of advances related to petty expenses on maintenance and purchase of consumables of urgent nature.</p> <p>Dean / Associate Dean (R&C): All payment related to the Innovation & Incubation, IPR Cell, Community Development, contract staff engaged in various projects and any other purchase/expenses directly related with the Deans Office/R&C Section. Sanction, drawl & settlement of advances related to Innovation & Incubation, IPR Cell and Community Development.</p>
4.	HoDs	Rs.75,000/-	All sanction, drawl & settlement of advances, purchase/expenses directly related with the respective departments.
5.	Deputy Registrar	Rs.50,000/-	All administrative expenses viz. LTC, CEA, Reimbursement of Newspaper/Briefcase/Telephone/Medical expenses, TA/DA, Postage expenses, OTA, Legal & Professional Charges, Hospitality, Boarding & Lodging, travel (Flights & Taxi) and recruitment, other purchase and miscellaneous expenses. Sanction, drawl & settlement of advances related to the above.
6.	Assistant Registrar	Rs.25,000/-	

All files will be appropriately concurred by the Office of Assistant Registrar (Estt./Accounts/Stores/ Academic/Hostel) before sanctioning. The provisions of General Financial Rules (GFR)-2017 shall be strictly complied by all above mentioned sanctioning/approving authorities while exercising the financial powers with special attention to the Standards of financial propriety described in Rule 21 of GFR-2017.

This is issued with the approval of the Competent Authority.


Registrar

Copy to:

1. All employees – through email
2. Assistant Registrar (Estt./Accounts)
3. Office of the Director
4. Office of the Registrar
5. Guard file - for record

राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड
NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

Ref. No. NITUK/Estt./00/2018/001/A-289

Date: 25 JUN 2018

OFFICE ORDER

As approved by the Finance Committee & Board of Governors, Financial Powers to the officials for approval of the expenditure, for which budgetary provisions are available, is hereby delegated as follows w.e.f. 1st July, 2018:

S.No.	Designated Competent Authority	Financial Power
01.	Registrar	₹1,50,000/-
02.	Dean's	₹1,50,000/-
03.	Associate Deans	₹75,000/-
04.	HoD	₹75,000/-
05.	Deputy Registrar	₹50,000/-
06.	Assistant Registrar's	₹25,000/-

All files shall be routed through Superintendent (Stores) => Superintendent (Accounts) => Pre-Audit and then Assistant Registrar (Accounts) before approval by the Competent Authority.

The provisions of General Financial Rules (GFR)-2017 shall be strictly complied by the designated officials while exercising the above financial powers.

This is issued with the approval of Competent Authority.


Registrar

Copy to:

1. All concerned of the Institute – *through email*
2. All HoDs/Associate Deans/Section Heads
3. Assistant Registrar (Admin.)
4. PA to Director
5. PA to Registrar
6. Guard File-For Record



- Rule 16 (2) Every authority having the power to refund fines shall ensure that the refunds are checked and no double refunds of amounts of fines collected or refunds of fines not actually paid into a treasury or bank as the case may be, are made
- Rule 17 **Miscellaneous Demands.** Accounts Officers shall watch the realization of miscellaneous demands of Government, not falling under the ordinary revenue administration, such as contributions from State Governments, Local Funds, contractors and others towards establishment charges.
- Rule 18 **Remission of Revenue.** A claim to revenue shall not be remitted or abandoned save with the sanction of the competent authority.
- Rule 19 (1) Subject to any general or special orders issued by the Government Departments of the Central Government, Administrators and Heads of Departments, other than those in the Department of Posts, shall submit annually on the 1st of June to the Audit Officer and the Accounts Officer concerned, statements showing the remissions of revenue and abandonment of claims to revenue sanctioned during the preceding year by competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law, provided that individual remissions below Rupees one thousand need not be included in the statements.
- Rule 19 (2) For inclusion in the statements referred to in Rule 19 (1) above, remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.
- Rule 20 Departments of the Central Government and Administrators may make rules defining remissions and abandonments of revenue for the purpose of Rule 19 above.
- I. **GENERAL PRINCIPLES RELATING TO EXPENDITURE AND PAYMENT OF MONEY**
- Rule 21 **Standards of financial propriety.** Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Among the principles on which emphasis is generally laid are the following :-
- (i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
 - (ii) The expenditure should not be prima facie more than the occasion demands.
 - (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
 - (iv) Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless –
 - (a) a claim for the amount could be enforced in a Court of Law, or
 - (b) the expenditure is in pursuance of a recognized policy or custom.
- Rule 22 **Expenditure from Public Funds.** No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from public funds (Consolidated Fund / Contingency Fund and the Public Accounts) unless the same has been sanctioned by a competent authority
- Rule 23 **Delegation of Financial Powers.** The financial powers of the Government have been delegated to various subordinate authorities vide Delegation of Financial Powers Rules as amended from time to time. The financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in the Finance Ministry.
- Rule 24 **Consultation with Financial Advisers.** All draft memoranda for Expenditure Finance Committee or Public Investment Bureau or Committee on Establishment Expenditure and Cabinet Committee for Economic Affairs or Cabinet shall be circulated by the Ministry or Department concerned after consultation with the concerned Financial Adviser of the



- Ministry or Department. A confirmation to this effect shall be included in the draft memorandum at the circulation stage.
- Rule 25 (1) Provision of funds for sanction. All sanctions to the expenditure shall indicate the details of the provisions in the relevant grant or appropriation wherefrom such expenditure is to be met.
- Rule 25 (2) All proposals for sanction to expenditure, shall indicate whether such expenditure can be met by valid appropriation or re-appropriation.
- Rule 25 (3) In cases where it becomes necessary to issue a sanction to expenditure before funds are communicated, the sanction should specify that such expenditure is subjected to funds being communicated in the budget of the year.
- Rule 26 Responsibility of Controlling Officer in respect of Budget allocation. The duties and responsibilities of a controlling officer in respect of funds placed at his disposal are to ensure :
- (i) that the expenditure does not exceed the budget allocation.
 - (ii) that the expenditure is incurred for the purpose for which funds have been provided.
 - (iii) that the expenditure is incurred in public interest.
 - (iv) that adequate control mechanism is functioning in his Department for prevention, detection of errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money,
- Rule 27 (1) Date of effect of sanction. Subject to fulfilment of the provisions as contained in the Delegation of Financial Powers Rules, all rules, sanctions or orders shall come into force from the date of issue unless any other date from which they shall come into force is specified therein.
- Rule 27 (2) Date of creation to be indicated in sanctions for temporary posts. Orders sanctioning the creation of a temporary post should, in addition to the sanctioned duration, invariably specify the date from which it is to be created
- Rule 28 Powers in regard to certain special matters.— Except in pursuance of the general delegation made by, or with the approval of the President, a subordinate authority shall not, without the previous consent of the Finance Ministry, issue an order which -
- (i) involves any grant of land, or assignment of revenue, or concession, grant, lease or licence of mineral or forest rights, or rights to water, power or any easement or privilege of such concessions, or
 - (ii) involves relinquishment of revenue in any way
- Rule 29 Procedure for communication of sanctions. All financial sanctions and orders issued by a competent authority shall be communicated to the Audit Officer and the Accounts Officer. The procedure to be followed for communication of financial sanctions and orders will be as under :-
- (i) All financial sanctions issued by a Department of the Central Government which relate to a matter concerning the Department proper and on the basis of which payment is to be made or authorized by the Accounts Officer, should be addressed to him.
 - (ii) All other sanctions should be accorded in the form of an Order, which need not be addressed to any authority, but a copy thereof should be endorsed to the Accounts Officer concerned.
 - (iii) In the case of non-recurring contingent and miscellaneous expenditure, the sanctioning authority may, where required, accord sanction by signing or countersigning the bill or voucher, whether before or after the money is drawn, instead of by a separate sanction.
 - (iv) All financial sanctions and orders issued by a Department of the Central Government with the concurrence of the Internal Finance Wing or Finance Ministry, as applicable, should be communicated to the Accounts Officer in accordance with the procedure laid down in the Delegation of Financial Powers Rules, and orders issued thereunder from time to time.
 - (v) All financial sanctions and orders issued by a Department with the concurrence of the Ministry of Home Affairs or Comptroller and Auditor General of India or Department of



Personnel should specify that the sanction or orders are issued with the concurrence of that Department along with the number and date of relevant communication of that Department wherein the concurrence was conveyed.

- (vi) All orders conveying sanctions to expenditure of a definite amount or upto a specific limit should express both in words and figures the amount of expenditure sanctioned.
- (vii) Sanctions accorded by a Head of Department may be communicated to the Accounts Officer by an authorized Gazetted Officer of his Office duly signed by him for the Head of Department or conveyed in the name of the Head of the Department.
- (viii) All orders conveying sanctions to the grant of additions to pay such as Special Allowance, Personal Pay, etc., should contain a brief summary of the reasons for the grant of such additions to pay so as to enable the Accounts Officer to see that it is correctly termed as Special Allowance, Personal Pay, etc., as the case may be.
- (ix) Orders issued by a Department of a Union Territory Government where Audit and Accounts (a) have not been separated shall be communicated direct to the Audit authority; (b) have been separated, copies shall be endorsed to the Audit authorities.

In case of sanctions in respect of matters, where reference was made to the Central Government under the Rules of Business framed under Section 46 of the Government of Union Territory Act, 1963, the following clause shall be added in the sanction endorsed to Audit:-

“A reference had been made in this case to the Central Government and the above order/letter conforms to the decision of the Central Government vide Government of India, Ministry/Department of.....Letter No.....dated.....”.

- (x) Copies of all General Financial Orders issued by a Department of the Central Government with the

concurrence of the Comptroller and Auditor General of India shall be supplied to the Comptroller and Auditor General of India.

- (xi) Copies of all sanctions or orders other than the following types should be endorsed to the Audit Officers:-
 - (a) Sanctions relating to grant to advances to Central Government employees.
 - (b) Sanctions relating to appointment or promotion or transfer of Gazetted and non-Gazetted Officers.
 - (c) All sanctions relating to creation or continuation or abolition of posts.
 - (d) Sanctions for handing over charge and taking over charge, etc.
 - (e) Sanctions relating to payment or withdrawal of General Provident Fund advances to Government servants.
 - (f) Sanctions of contingent expenditure incurred under the powers of Head of Offices.
 - (g) Other sanctions of routine nature issued by Heads of Subordinate Officers (other than those issued by Ministries or Departments proper and under powers of a Head of Department).
- (xii) Sanctions accorded by competent authority to grants of land and alienation of land revenue, other than those in which assignments of land revenue are treated as cash payment, shall be communicated to the Audit and/ or the Accounts Officer, as the case may be, in a consolidated monthly return giving the necessary details.

Rule 30 Lapse of Sanctions. A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of twelve months from the date of issue of such sanction. Provided that -

- (i) when the period of currency of the sanction is prescribed in the departmental regulations or is specified in the sanction itself, it shall lapse on the expiry of such periods; or
- (ii) when there is a specific provision in a



- sanction that the expenditure would be met from the Budget provision of a specified financial year, it shall lapse at the close of that financial year; or
- (iii) in the case of purchase of stores, a sanction shall not lapse, if tenders have been accepted (in the case of local or direct purchase of stores) or the indent has been placed (in the case of Central Purchases) on the Central Purchase Organization within the period of one year of the date of issue of that sanction, even if the actual payment in whole or in part has not been made during the said period.
- Rule 31 Notwithstanding anything contained in Rule 30, a sanction in respect of an addition to a permanent establishment, made from year to year under a general scheme by a competent authority, or in respect of an allowance sanctioned for a post or for a class of Government servants, but not drawn by the officer(s) concerned, shall not lapse.
- Rule 32 Remission of disallowances by Audit and writing off of overpayment made to Government servants. The remission of disallowances by Audit and writing off of overpayments made to Government servants by competent authorities shall be in accordance with the provisions of the Delegation of Financial Powers Rules, and instructions issued thereunder.
- II. DEFALCATION AND LOSSES
- Rule 33 (1) Report of Losses. Any loss or shortage of public moneys, departmental revenue or receipts, stamps, opium, stores or other property held by, or on behalf of, Government irrespective of the cause of loss and manner of detection, shall be immediately reported by the subordinate authority concerned to the next higher authority as well as to the Statutory Audit Officer and to the concerned Principal Accounts Officer, even when such loss has been made good by the party responsible for it. However the following losses need not be reported:
- (i) Cases involving losses of revenue due to
- (a) mistakes in assessments which are discovered too late to permit a supplementary claim being made,
- (b) under assessments which are due to interpretation of the law by the local authority being overruled by higher authority after the expiry of the time-limit prescribed under the law, and
- (c) refunds allowed on the ground that the claims were time-barred:
- (ii) Petty losses of value not exceeding Rupees ten thousand.
- Rule 33 (2) Cases involving serious irregularities shall be brought to the notice of Financial Adviser or Chief Accounting Authority of the Ministry or Department concerned and the Controller General of Accounts, Ministry of Finance.
- Rule 33 (3) Report of loss contemplated in sub-rule (1) & (2) shall be made at two stages.—
- (i) An initial report should be made as soon as a suspicion arises that a loss has taken place.
- (ii) The final report should be sent to authorities indicated in sub rule (1) & (2) after investigation indicating nature and extent of loss, errors or neglect of rules by which the loss has been caused and the prospects of recovery.
- Rule 33 (4) The complete report contemplated in sub-rule 3, shall reach through proper channels to the Head of the Department, who shall finally dispose of the same under the powers delegated to him under the Delegation of Financial Power Rules. The reports, which he cannot finally dispose of under the delegated powers, shall be submitted to the Finance Ministry.
- Rule 33 (5) An amount lost through misappropriation, defalcation, embezzlement, etc., may be redrawn on a simple receipt pending investigation, recovery or write-off with the approval of the authority competent to write-off the loss in question.
- Rule 33 (6) In cases of loss to Government on account of culpability of Government servants, the loss should be borne by the Central Government Department or State Government concerned with the transaction. Similarly, if any recoveries are made from the erring Government officials in cash, the receipt will be credited to the Central Government Department or the State Government who sustained the loss.
- Rule 33 (7) All cases involving loss of Government