

NATIONAL INSTITUTE OF SOWA RIGPA
LEH, U.T. OF LADAKH

**(An Autonomous Institute under the Ministry of
Ayush, Government of India)**

BYE-LAWS

(Administrative and Accounting Matters)

Ministry of Ayush, Govt. of India

1. SHORT TITLE & COMMENCEMENT:

- (i) These Bye-Laws shall be called Regulation of Administrative and Accounting matters in the "National Institute of Sowa Rigpa", Leh.
- (ii) These shall come into force at once.

2. DEFINITIONS:

Unless the context otherwise requires, the various terms used in these Regulations mean:-

- (i) Institute means National Institute of Sowa Rigpa;
- (ii) Director means Director of the Institute;
- (iii) Government means Government of India;
- (iv) Ministry means Ministry of Ayush;
- (v) GB means Governing Body of the Institute;
- (vi) EC means Executive Council of the Institute;
- (vii) SFC means Standing Finance Committee of the Institute;
- (viii) GFR means General Finance Rules of Government of India;
- (ix) DFPR means Delegation of Financial Power Rules of the Government of India;
- (x) Competent Authority means Ministry of Ayush;
- (xi) DDO means Drawing & Disbursing Officer of the Institute;
- (xii) AO means Accounts Officer of the Institute;
- (xiii) Auditor means Comptroller & Auditor General of Government of India;
- (xiv) Head of Department means Director of the Institute; &
- (xv) Society means the Institute registered under the Societies Act;

PS Khari 23/11/2022

3. **PREPARATION AND SANCTION OF BUDGET ESTIMATES:**

- a. The Director shall, before the Annual Meeting of the GB of the Institute, prepare detailed estimates of receipts and expenditure and the anticipated opening and closing balance of the Institute for the ensuing financial year.
- b. No provision shall be included in the budget estimates for any scheme which has not been duly approved by the EC.
- c. Should it be proposed, during a financial year, to finance any scheme, which has not been included in the estimates for that year, sanction of the EC shall be obtained to the method proposed for financing it, whether that be by means of a supplementary grant, from the balance or by re-appropriation within the sanctioned estimates of the Institute.
- d. The Director shall maintain in his office, a budget register in which the grants received from the Government of India and any amount received from other sources shall be entered and a certificate as to the correctness of the annual balance shall be furnished to the Audit every year.
- e. The Director shall be responsible for submitting budget estimates for the ensuing financial year for approval of the SFC and EC.
- f. One copy of the finally sanctioned estimates as also the variations in estimates sanctioned by the Competent Authority during the year shall be provided to the Auditor.

B. S. Khan
23/11/12

- g. Approval of the SFC and/or EC is mandatory to a scheme proposed to be financed from the funds of the Institute.
- h. Authority & its power for sanction of additional grant for any approved scheme or new emergent expenditure for the purpose and objects of the Institute shall be as follows:-

Director	:	Rs.25,00,000/-
SFC	:	Rs.25,00,000/- & above

4. **APPROPRIATION:**

- a. The funds of the Institute shall not be appropriated for expenditure on any scheme/item which has not been approved by the Competent Authority under these Bye-Laws.
- b. The Primary units of appropriation shall ordinarily be as detailed in Rule 8 of DFPR.

5. **RE-APPROPRIATION AND EXPENDITURE SANCTION:**

- a. The Competent Authority shall have the power to re-appropriate funds from one primary unit of appropriation to another within the overall Grant of the Institute.
- b. The Director shall keep a watch over expenditure against the grants sanctioned by the EC and in cases where expenditure has exceeded or is likely to exceed the sanctioned grant, shall take necessary steps to provide an additional grant or make a re-appropriation from anticipated savings under other units of appropriation with the approval of the Competent Authority.

B. S. Chauhan
23/11/2022

- c. No expenditure from the funds of the Institute shall be incurred without the sanction of the Competent Authority.
- d. A sanction to expenditure will not become operative until there has been an appropriation of funds in the Grant to cover it.
- e. The Director shall have the power to sanction expenditure of a Miscellaneous or Contingent nature up to an amount not exceeding Rs.10,00,000/- in each case.
- f. The Director shall have the power to sanction an expenditure beyond the limit of his/her sanctioning capacity up to Rs.25,00,000/- on emergent nature in each case with the approval of SFC/EC.
- g. The Director shall sign and execute, on behalf of the Institute, all agreements, contracts, etc. which may be necessary for the proper conduct of the business of the Institute. The draft agreement of all contracts involving consideration exceeding Rs.25,00,000/- shall be submitted to the Solicitor to the Government of India or such other officer dealing with the concerned matter in the Ministry of Law for his advice as to the correctness of its form.

6. **INVESTMENTS:**

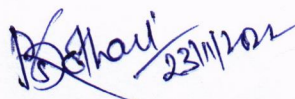
- a. The funds of the Institute may be invested only in the following manner:-
 - i. In Promissory Notes, Treasury Deposit Certificates or other Securities of Government of India or any State Government.
 - ii. In Fixed Deposits with any nationalized bank for a specified period as would earn maximum rate of interest under Rules of the Reserve Bank of India, or
 - iii. In such other manner as the EC may authorize.

Bothevi
23/11/20

- b. The Director shall maintain a Register of Securities held by the Institute in which all transactions affecting the securities shall be recorded.
- c. Investment of funds of the Institute shall be made in the name of the Institute. All purchases, sales or alterations of such investments shall be affected and all contracts, transfer deeds, or other documents necessary for purchasing, selling, or altering the investments of the Institute shall be executed by Director on behalf of the Institute. Director will make arrangements for the safe custody of receipts, will verify it once in six months with the Register of Securities and record the certificate of verification in the Register.

7. **DRAWAL OF FUNDS:**

- a. Funds will be drawn from the Bank in the manner laid down under the Banking Regulations. Cheque books will remain in the personal custody of the Director or DDO on his/her behalf.
- b. Heads of Departments/Units of the Institute shall submit all new charges and any demand of funds to the Director. The claims for pay and allowances and travelling allowance of the officials and contingent bills will be drawn in the prescribed forms and submitted to the Director for payment. All bills will be checked and passed for payment by the DDO. The contingent and travelling allowance bills will be countersigned by the Director or by any officer authorized by him on his behalf, before these are passed by DDO for payment. Monthly pay and allowance bills shall be received directly by DDO and passed by him. Payment will be made by means of cheque, demand draft & ECS as the case may be.

 23/11/2022

8. **MAINTENANCE OF ACCOUNTS, REGISTERS AND CONDUCT OF AUDIT:**

a. Director of the Institute shall make arrangements for proper maintenance of accounts and other relevant records and preparation of annual income and expenditure account for the year ending and balance sheet as on 31st March in such form as may be prescribed by the EC and acceptable to the Auditors.

b. The Primary Accounts of the Institute shall be maintained in the following Registers in the Forms as prescribed in GFR:-

Form 1- Cash Book

Form 2- Register of Securities

Form 3- Receipt Book

Form 4- Register of Stock of Cheque Books

Form 5- Register of Stock of Receipt Books

Form 6- Register of Stock of Non-expendable Articles

Form 7- Register of Leave and Pensionary Contribution

Form 8- Register of Advances (Permanent and Temporary)

Form 9- Annual Accounts

c. AO/DDO shall apply a check of the nature of pre-audit to all payments from the funds of the Institute and will maintain registers in the following form:

Form 10- Establishment Audit Register

Form 11- Register of Pay and Allowances of officers and staff

Form 12- Travelling Allowance/LTC Register

Form 13- Contingent Register

P. Shrivastava 23/11/2022

Form 14- Register of Special Charges

Form 15- Objection Book relating to irregular payments

Form 16- Adjustment Register

Form 17- Register of financial orders, delegations etc.

Form 18- Budget Control Accounts Register

Form 19- Advance Register (House Building ,Conveyance,
Computer etc.)

- d. Accounts of the Institute shall be subject to audit and the functions of the Auditor of the Institute will be exercised by the C&AG of India or any person appointed by him on its behalf. Any expenditure incurred in connection with such audit shall be payable by the Institute to the C&AG of India or to the person/authority so appointed by him on its behalf.
- e. The C&AG of India or any person appointed by him in connection with audit of the accounts of the Institute shall have the same rights, privileges, and authority in connection with such audit as the C&AG of India has in connection with the audit of the Government Accounts and in particular, shall have the right to demand production of books of accounts, connected vouchers, and other documents and papers and to inspect any of the offices of the Institute.
- f. If expenditure from the funds of the Institute consists of a grant to any authority or individual under the audit of any officer, the Auditor will satisfy himself that the purpose of the grant-in-aid is within the scope of the objects of the Institute as set out in the Memorandum of Association and will call for and accept a certificate of audit of that Audit Officer of the expenditure from the Grant. The Director shall arrange to obtain and produce such certificate of audit.

R. Nay 23/11/2022

- g. All sanctions, orders, and delegation of Competent Authorities under the Rules and Regulation of these Bye-Laws affecting the Institute account shall be produced in writing and communicated to the AO.
- h. The accounts of the Institute as certified by the C&AG of India or any other person appointed by him on his behalf with the audit report thereon shall be submitted annually to the Ministry and also be placed before the EC.
- i. The Institute may appoint a Chartered Accountant as an Internal Auditor of the Institute as and when required.
- j. Director of the Institute shall exercise the powers of "Head of Department" of the Government of India and also those specified in **Annexure-A and Schedule thereto** attached to these Bye-Laws subject to the limits mentioned against each item therein.
- k. Director may, subject to such restrictions as he may think fit to impose, authorize any Officer, to exercise any of the powers conferred upon him under the Bye-Laws, up to the limit he may think fit.

9. **DISPOSAL OF PROPERTY:**

The Director shall have the powers to dispose of the non-expendable and other articles and to write off any unserviceable and condemned articles subject to powers delegated under the provisions of DFPR, 1978.

R. Naray
23/11/18