

**RESOLUTION NO. 3 OF THE FINANCE COMMITTEE AND EXECUTIVE COUNCIL & COURT TAKEN IN THE MEETINGS HELD ON 29.03.2011 AND 30.03.2011 RESPECTIVELY IN APPROVING THE BUDGET ESTIMATES FOR THE FINANCIAL YEAR 2011-12.**

THE BUDGET ESTIMATES FOR 2011-12, REVISED ESTIMATES 2010-2011 AND THE ACCOUNTS FOR THE 2009-2010 WERE APPROVED SUBJECT TO THE FOLLOWING :

- i) THAT THE NON-PLAN AND PLAN GRANT-IN-AID FROM THE STATE GOVT. SHALL BE LIMITED TO THE EXTENT OF Rs. 22.00 CRORE AND Rs. 17.00 CRORE, RESPECTIVELY, AND THAT THE INCOME ESTIMATES, AS SHOWN AGAINST THE PROJECTED EXPENDITURE, ON NON-PLAN ACCOUNT BE ADJUSTED ACCORDINGLY AND THAT THE RESULTANT DEFICIT BE TAKEN AS BROUGHT OUT IN THE REVISED TABULAR ACCOUNTS SHEET ADDED AS ANNEXURE 'A' (PAGE 1-5).
- ii) THAT IN VIEW OF THE OVERALL FINANCIAL STRINGENCY, AS EXPLAINED BY THE GOVT. MEMBER REPRESENTATIVES, THE STATE GOVT. MAY FIND IT DIFFICULT TO PROVIDE ANY ADDITIONAL GRANT-IN-AID, OVER AND ABOVE WHAT HAS BEEN INDICATED IN (i) ABOVE, DURING THE FINANCIAL YEAR 2011-12
- iii) THAT THE UNIVERSITY WILL 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.

RESOLVED TO NOTE THAT IN THE STATE GOVT. BUDGET FOR 2011-2012, AN AMOUNT OF RS. 7.00 CRORE (PLAN) HAS BEEN ALLOCATED FOR P.G. REGIONAL CENTRE MIRPUR, (REWARI), AND FURTHER RESOLVED THAT THE NON-PLAN EXPENDITURE OF THE CENTRE BE MET PARTLY FROM THE INTERNAL RECEIPTS OF THE CENTRE AND THAT THE DEFICIT BE MET OUT OF THE PLAN GRANT.

RESOLVED, WHILE APPRECIATING THE EFFORTS OF THE UNIVERSITY TO COMPUTERISE ALL ITS GOVERNANCE FUNCTIONS, ALSO THAT AS MANY OF THE CLASS III AND IV POSTS AS POSSIBLE BE ABOLISHED FROM THE UNIVERSITY ESTABLISHMENT, OR AT LEAST THE SAME, PARTICULARLY CLASS III MINISTERIAL POSTS BE NOT FILLED UP UNLESS CONSIDERED ABSOLUTELY NECESSARY IN THE INTERESTS OF EFFICIENCY OF THE OFFICE WORK.

**MAHARSHI DAYANAND UNIVERSITY, ROHTAK**  
**REVISED TABULAR ACCOUNTS SHEET ON THE**  
**BUDGET ESTIMATES 2011-12**

(Rs. in lac)

Sr.No.	Component/Head	Actuals 2009-2010	Budget Estimates 2010-2011	Revised Estimates 2010-2011	Budget Estimates 2011-2012
1	2	3	4	5	6
	Opening Balance	(+)18202.91	(+)8118.42	(+)17542.06 (-) 599.87* (+)16942.19	(+)8059.35
<b>A.</b>	<b>NON-PLAN INCOME</b>				
1.	Grant-in-aid from the State Govt.	2000.00	2000.00	2000.00	2200.00
2.	Internal Receipts :-				
	(i) Directorate of Distance Education	9007.82	6000.00	9000.00	9000.00
	(ii) Other internal Receipts (Details at page 1 to 4)	9063.86	6496.87	8287.61	8046.41
	<b>Total</b>	<b>20071.68</b>	<b>14496.87</b>	<b>19287.61</b>	<b>19246.41</b>
	<b>EXPENDITURE</b>				
1.	Salary including PF	5100.14	7347.11	6527.60	8991.70
2.	a) Provision of DA etc.	60.49	100.00	200.00	200.00
	b) Revision of Pay scales (Arrears) :-				
	i) Non-Teaching staff	1200.27	800.00	1000.00	100.00
	ii) Teaching staff	915.53	1900.00	1200.00	100.00
3.	Payment of arrears of salary/ leave encashment	192.34	250.00	300.00	300.00
	<b>(Total of 1,2(a), 2(b) and 3)</b>	<b>7468.77</b>	<b>10397.11</b>	<b>9227.60</b>	<b>9691.70</b>
4.	<b>Statutory Contributions</b>	<b>2580.78</b>	<b>2778.73</b>	<b>2887.11</b>	<b>3443.00</b>
	LTC	90.55	225.00	250.00	350.00
	Gratuity	359.90	400.00	400.00	400.00
	Ex-gratia	53.46	75.00	85.00	90.00
	Medical Reimbursement	74.65	75.00	150.00	100.00
	Leave salary & pension contribution	1.57	3.00	2.00	3.00
	Corpus Fund	2000.00	2000.00	2000.00	2500.00
	G.S.L.I.S.	0.65	0.73	0.11	-

\* Opening balance of Plan Grant of PGRC Mirpur, Rewari as on 31.3.10 transferred to the Centre at Page- 54-55

Sr.No.	Component/Head	Actuals 2009-2010	Budget Estimates 2010-2011	Revised Estimates 2010-2011	Budget Estimates 2011-2012
1	2	3	4	5	6
5.	T.A.(including Payment of T.A. to examiners etc.)	63.11	106.40	78.00	135.00
6.	Conduct of Examinations including Remuneration to examiners	1196.73	1634.00	1381.22	1758.25
7.	Directorate of Distance Education (Details at Page - 30)	3127.95	4255.50	4798.80	4719.50
8.	<b>Others expenses</b>	<b>1949.49</b>	<b>4363.74</b>	<b>4788.36</b>	<b>6843.90</b>
	Contingencies (R)	111.61	158.08	201.72	221.14
	Contingencies (NR)	34.49	156.15	142.37	323.35
	Library Books	85.68	125.00	125.00	243.00
	Equipments / Mtc.	33.76	93.03	76.34	94.75
	Postage	20.00	25.00	22.00	25.00
	Advertisement	55.09	80.00	60.00	80.00
	Electricity	245.97	300.00	340.00	400.00
	Computerisation (IT)/ E-governance	105.19	400.00	1006.00	1400.00
	Scholarships	68.73	100.00	75.00	100.00
	Payment to outsourcing agencies	70.97	117.00	129.00	178.65
	Printing charges	220.00	225.00	225.00	225.00
	Material & Supply	26.40	45.00	36.25	60.00
	Depreciation Fund	200.00	500.00	500.00	1000.00
	Mtc. & Repair	60.06	105.00	153.75	155.00
	Purchase of vehicle/POL Charges	26.14	41.00	38.75	45.00
	Chemical & Glassware	46.45	25.10	53.65	98.50
	Audit fee	52.93	65.00	45.00	65.00
	Setting up of Community Radio/T.V. Station	25.75	185.00	105.00	85.00
	Loans & Advances	332.50	499.00	409.35	579.00
	Refund of Fee to students/ Colleges	55.25	772.00	867.50	855.00
	Reserve for unforeseen expenses	2.60	100.00	50.00	200.00
	Infrastructure facilities for New Hostels	-	-	-	100.00
	Setting up of Uni. Science Instrumentation Center	-	-	-	137.00
	Misc. expenditure	69.92	247.38	126.68	173.51
<b>Total</b>		<b>16386.83</b>	<b>23535.48</b>	<b>23161.09</b>	<b>26591.35</b>
Surplus (+) or Deficit (-)		(+)3684.85	(-)9038.61	(-)3873.48	(-)7344.94

					(Rs. in lac)
Sr.No.	Component/Head	Actuals 2009-2010	Budget Estimates 2010-2011	Revised Estimates 2010-2011	Budget Estimates 2011-2012
1	2	3	4	5	6
<b>B.</b>	<b>PLAN</b>				
	<b>INCOME</b>				
1.	Grant-in-aid from the State Govt.	2300.00	1705.00	1500.00**	1700.00
2.	Development Research & Academic Activities (Detail at page 41)	3168.76	2812.87	2854.73	2719.95
	<b>Total</b>	<b>5468.76</b>	<b>4517.87</b>	<b>4354.73</b>	<b>4419.95</b>
<b>EXPENDITURE</b>					
1.	<b>Construction works</b>				
	i) At University Campus :				
	a) Continued works	9539.10	6355.36	8858.73	9347.24
	b) New works	--	1838.43	-	1125.00
	(Detail at page 34-39)				
	ii) At P.G. Regional Centre Mirpur, Rewari :				
	a) Continued works	478.00	*	*	*
	b) New works	--	--		
2.	<b>Landscaping and Horticulture</b>	74.62	100.00	100.00	200.00
3.	<b>Purchase of Equipments and Laboratories etc. for various Science Departments</b>	134.42	--	--	--
	<b>Development Research &amp; Academic Activities (Detail at page 42-43)</b>	70.25	135.20	478.36	735.35
	<b>Total</b>	<b>10296.39</b>	<b>8428.99</b>	<b>9437.09</b>	<b>11407.59 #</b>
	Surplus (+) or Deficit (-)	(-)4827.63	(-)3911.12	(-)5082.36	(-)6987.64

\* Shown in the budget estimates 2010-11 of MDU, P G Regional Centre, Mirpur Rewari

\*\* Rs.1500.00 lac has been sanctioned to MDU and Rs.205.00 lac to PGRC Mirpur, Rewari out of the total plan grant of Rs. 1705.00 lac

# Subject to availability of funds.

Sr.No.	Component/Head	Actuals 2009-2010	Budget Estimates 2010-2011	Revised Estimates 2010-2011	Budget Estimates 2011-2012
1	2	3	4	5	6
<b>C.</b>	<b>SELF FINANCING SCHEME</b>				
	<b>INCOME</b>				
1.	Self Financing Scheme (Detail at page 44)	716.91	865.00	872.22	857.75
	<b>Total</b>	<b>716.91</b>	<b>865.00</b>	<b>872.22</b>	<b>857.75</b>
	<b>EXPENDITURE</b>				
1.	Self Financing Schemes (Detail at page 45-46)	428.83	865.00	872.22	857.75
	<b>Total</b>	<b>428.83</b>	<b>865.00</b>	<b>872.22</b>	<b>857.75</b>
	Surplus (+) or Deficit (-) (+)	(+)288.08	-	--	--
<b>D.</b>	<b>UGC/CSIR/ICSSR &amp; OTHER FUNDING AGENCIES ETC.</b>				
	<b>INCOME (Detail at page 51)</b>				
1.	UGC	394.12	1210.00	1073.00	1075.00
2.	CSIR/ICSSR & other funding agencies etc.	116.75	125.00	150.00	150.00
3.	Scholarships, Stipends & Prizes etc.	32.74	40.50	65.85	76.00
4.	Govt. of India, Ministry of HRD, Deptt. of Women & Child Development for construction of working women's Hostel	-	-	-	-
	<b>Total</b>	<b>543.61</b>	<b>1375.50</b>	<b>1288.85</b>	<b>1301.00</b>
	<b>EXPENDITURE (Detail at page 52-53)</b>				
1.	UGC	219.05	1150.00	1000.00	990.00
2.	CSIR/ICSSR & other funding agencies etc.	95.82	125.00	150.00	150.00
3.	Scholarships, Stipends & Prizes etc.	34.89	40.50	65.85	76.00
	<b>Total</b>	<b>349.76</b>	<b>1315.50</b>	<b>1215.85</b>	<b>1216.00</b>
	Surplus (+) or deficit (-)	(+)193.85	(+)60.00	(+)73.00	(+)85.00
	<b>GRAND TOTAL (A+B+C+D)</b>				
	<b>RECEIPTS</b>	26800.96	21255.24	25803.41	25825.11
	<b>EXPENDITURE</b>	27461.81	34144.97	34686.25	40072.69
	<b>Surplus (+) or Deficit (-)</b>	<b>(-)660.85</b>	<b>(-) 12889.73</b>	<b>(-)8882.84</b>	<b>(-)14247.58</b>
	<b>Overall (+) or (-)</b>	<b>(+)17542.06</b>	<b>(-) 4771.31</b>	<b>(+)8059.35</b>	<b>(-) 6188.23</b>

Sr.No.	Component/Head	Budget Estimates 2010-2011	Revised Estimates 2010-2011	Budget Estimates 2011-2012
1	2	3	4	5
<b>POST GRADUATE REGIONAL CENTRE, MIRPUR (REWARI)</b>				
<b>INCOME</b>				
	State Govt. Grant			
	Non Plan	630.00	—	467.03
	Plan	2340.00	905.00	700.00
	Internal Receipt ( <b>Detail at page 54</b> )	42.20	44.64	94.07
	<b>Total Income</b>	<b>3012.20</b>	<b>949.64</b>	<b>1261.10</b>
<b>EXPENDITURE</b>				
	Non Plan (Recurring) ( <b>Detail at page 54</b> )	679.62	200.10	561.10
	Plan (Non-Recurring) ( <b>Detail at page 55</b> )	2348.96	528.70	2806.38
	<b>Total Expenditure</b>	<b>3028.58*</b>	<b>728.80</b>	<b>3367.48*</b>
	<b>Deficit/ Surplus</b>	<b>(-)16.38</b>	<b>(+)220.84</b>	<b>(-) 2106.38</b>
	Opening Balance of Plan			
	Grant as on 31.03.2010			
	(Appropriation made from Non-Plan Internal Receipt Page- vi)	—	(+) 599.87	(+) 820.71
	<b>Overall Surplus (+)/Deficit (-)</b>		<b>(+)820.71</b>	<b>(-)1285.67</b>

\* Expenditure will be restricted to the extent of funds actually made available by the State Govt.

## MAHARSHI DAYANAND UNIVERSITY, ROHTAK

No. FO/B-I/2011/ \_\_\_\_\_

Dated : \_\_\_\_\_

To

1. All the Heads/ Directors of the  
University Teaching Deptts./ Branch Officers,  
M.D. University, Rohtak
2. The Director  
MDU P.G. Regional Centre Mirpur (Rewari)

### **Sub. : Budget Estimates for the year 2011-12**

Sir/Madam,

I am sending herewith an extract of the Budget Estimates for the year 2011-12 relating to your Office/Dept., 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.com](http://www.mdurohtak.com)

2. It has been decided by the University bodies that the University will adopt all necessary measures to prioritise expenditure and reduce its 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) Every officer/official shall exercise the same vigilance and control in respect of expenditure incurred from University moneys 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 to pass an order which will be directly or indirectly to his own advantage.
  - (iv) University moneys should not be utilized for the benefit of a particular person or a 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 except as otherwise provided. In such cases the bills should be countersigned by the next higher authority.

4. It is duty 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 into University account under the proper head/ budget code. The sum received by way of cash, bank draft, IPO etc. shall forthwith be paid into the bank in full immediately. 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, and Regulations and Rules 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 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. 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) Case of purchases etc. may be processed on the relevant proforma annexed to the Purchase Rules (already circulated ) 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 limit will be entertained without the special sanction of the competent authority.
  - (ix) An amount of Rs. 30.00 lac has been earmarked in the Contingencies (R) including stationary etc. of P & S Branch for providing Stationary/ Computer stationary to all the Departments/ Branches of the University during the year 2011-12. All the Departments/ Branches may, therefore, submit their annual requirements of Stationary/Computer stationary to the P & S Branch. The purchase of Stationary/ Computer stationary from any other sub-head shall not be permissible.
  - (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.
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,

FINANCE OFFICER

CC to :-

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

## ANNEXURE

Proforma for Purchase of Materials, Goods, Chemicals and other store items.

1. Name of Department/ Branch \_\_\_\_\_

2. Items proposed to be purchased :

Sr. No.	Name of items	Specifications	Quantity	Estimated Cost
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

3. Total estimated cost Rs. \_\_\_\_\_

4. Mode of purchase : \_\_\_\_\_ Time by which needed \_\_\_\_\_

5. Whether to be purchased on DGS & D rates, rate contract or from approved source :

\_\_\_\_\_ (if yes, specify the source) \_\_\_\_\_

6.(i) Name of Budget Head \_\_\_\_\_

(ii) Total budget provision under the Head \_\_\_\_\_

(iii) Balance available under the Head \_\_\_\_\_

7. Whether proposed to be purchased through Committee. \_\_\_\_\_

(if yes, propose names of members) i) \_\_\_\_\_

ii) \_\_\_\_\_

iii) \_\_\_\_\_

8.If purchase is proposed to be made out of project Funds/ Grant :

(i) Name of the Funding Agency \_\_\_\_\_

(ii) Total Budget for purchase under references sanctioned by the agency Rs. \_\_\_\_\_

(iii) Whether grant has been received or not \_\_\_\_\_

(iv) Whether the purchase is as per the term and conditions of the project \_\_\_\_\_

(Head of the Department/ Branch Officer)

Registrar