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**NATIONAL INTITUTE OF SIDDHA
(AN AUTONOMOUS BODY)**

**UNDER THE CONTROL OF
MINISTRY OF AYUSH
GOVERNMENT OF INDIA**

**BYE – LAWS OF NATIONAL INSTITUTE
OF SIDDHA**

**AS APPROVED BY
THE GOVERNING COUNCIL**

DATED 17.6.2004

NATIONAL INSTITUTE OF SIDDHA

BYE-LAWS

Preparation and Sanction of Budget Estimates

1. The Director shall prepare, each year, before the annual meeting of the General Body detailed estimate of receipts and expenditure and the anticipated opening and closing balance of the Institute for the ensuing financial year.

2. No provision shall be included in the budget estimates for any scheme which has not been duly approved by the competent authority.

3. Should it be proposed, during the course of a financial year, to finance any scheme, which has not been included in the estimates for that year, sanction of the Governing Council shall be obtained to the method proposed for financing it, whether that be by means of supplementary grant, from the balance or by re-appropriation within the sanctioned estimates. The Director shall maintain in his office, a budget register in which he shall enter the grants received from the Government of India and any amount received from other sources and shall show all amount allotted for expenditure on specific heads for specific purposes. The Director shall furnish an annual certificate to the Audit as to the correctness of the annual balance.

4. The Director shall be responsible for submitting budget estimates for the ensuing financial year for approval of the Standing Finance Committee and Governing Council.

5. One copy of the finally sanctioned estimates shall be supplied to the Auditor. All variations in the estimates sanctioned by the competent authority during the year shall be similarly communicated.

6. Approval of Standing Finance Committee and / or Governing Council is necessary to all schemes proposed to be financed from the funds of the Institute.

7. An additional grants for any approved scheme or new emergent expenditure for the purposes and objects of the Institute can be sanctioned upto the following financial limits:

President	Rs. 60,000-00
Vice-President	Rs.40,000-00
Director	Rs.25,000-00

Appropriation

8. The funds of the Institute shall not be appropriated for expenditure on any scheme which has not been approved by the competent authority under these Bye-Laws.

9. The primary units of appropriation shall ordinarily be 'Scheme' or 'Schedule' and secondary units such as 'Salaries', 'Allowances', 'Contingencies', etc. being opened, subordinate there to as may be required.

Reappropriation and Expenditure Sanction

10. The Director shall have the power to reappropriate fund from one primary unit of appropriation to another or from one secondary unit of appropriation to another within the primary unit.

11. The Director shall keep a watch over expenditure against the grants sanctioned by the Governing Council and in case where expenditure has exceeded or is likely to exceed the sanctioned grant, shall take steps to provide an additional grant or make a reappropriation from anticipated savings under other units of appropriation with the approval of Vice-President / President.

12. A sanction to expenditure will not become operative until there has been an appropriation of funds under these Bye-Laws to cover it.

13. No expenditure from the funds of the Institute shall be incurred without sanction of the competent authority.

14. The Director shall have full powers to sanction the expenditure on any item included in the budget.

15. The Deputy Director (Administration) and Administrative Officers duly authorised by the Director on his behalf, shall have the power to sanction an expenditure of a miscellaneous or contingent nature upto an amount not exceeding Rs.5,000/- in the case of Deputy Director (Administration) and Rs.3,000/- - in the case of Administrative Officers in each case.

16. The Director shall sign and execute, on behalf of the Institute, all agreements, contracts, etc. which may be necessary for proper conduct of business of the Institute. The drafts of all contracts involving consideration exceeding Rs.50,000/- shall be submitted to the solicitor to the Government of India or such other officer dealing with conveyancing matter in the Ministry of Law for his advice as to its correctness of their form.

Investments

17. The funds of the Institute including the funds that could be invested under GP Fund Rules may be invested only in the following manner:

I. In promissory Notes, Treasury Deposit Certificates or other Securities of any State Government or Government of India.

or

II. In Fixed Deposits with any nationalised Bank

or

III. In such other manner as the Governing Council may authorise.

18. All investments of funds of the Institute shall be made in the name of the Institute. All purchases, sales or alterations of such investments shall be effected 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 receipt will verify it once in six months with the Register of Securities and a certificate of verification will be recorded by the Director in the Register.

19. The Director shall authenticate the register of securities held by the Institute in which transaction affecting the securities shall be recorded.

Drawal of Funds

20. Cheque Books will remain in the personal custody of Director or an Officer as may be authorised by the Director on his behalf.

21. Various Heads of Departments / Units, etc. of the Institute shall submit all new charges and any demand of funds to the Director. The claims for pay and allowances and travelling allowances of the officers 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 Drawing and Disbursing Officer who may be authorised by the Director. The contingent and travelling allowance bills will be countersigned by the Director or by any officer authorised by him on his behalf before these are passed by the DDO for payment. The monthly pay and allowance bills shall be received directly by DDO and passed by him. Payment will be made by means of cheque or demand draft, as the case may be.

MAINTENANCE OF ACCOUNTS REGISTERS AND CONDUCT OF AUDIT

22. The 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 Governing Body and acceptable to the Auditors.

23. The primary accounts of the Institute shall be maintained in the following Registers in the Forms prescribed in GFR:

- 1. The Cash Book
- 2. The Register of Securities
- 3. The Receipt Book
- 4. The Register of Stock of Cheque Books
- 5. The Register of Stock of Receipt Books
- 6. The Register of Stock of Non – expendable Articles
- 7. The Register of Leave and Pensionary Contributions
- 8. The Register of Advances, Permanent and Temporary
- 9. The Annual Accounts

24. The Accounts Officer / 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 forms:

- 10. Establishment Audit Register
- 11. Register of Pay & Allowances of Officers and Staff
- 12. Travelling Allowance / LTC Registers
- 13. Contingent Register
- 14. Register of Special Charges
- 15. Objection Book relating to irregular payments
- 16. Adjustment Register
- 17. Register of financial orders, delegations, etc.
- 18. Budget Control Accounts Register
- 19. Advance Register (HBA, Conveyance, Computer, etc.)

25. The accounts of the Institute shall be subject to audit and the functions of the Auditor of the Institute will be exercised by the Comptroller and Auditor General of India or any person appointed by him on his behalf. Any expenditure incurred in connection with such audit shall be payable by the Institute to the Comptroller and Auditor General of India or to the person / authority so appointed by him on this behalf.

26. The Comptroller and Auditor General of India and 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 Comptroller and Auditor General 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.

27. 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.

28. All sanctions, orders and delegation of competent authorities under the Rules and Regulations of these Bye-Laws affecting the Institute account shall be reduced to writing and communicated to the Accounts Officer.

