

# ACCOUNTS RULES



**GAUHATI UNIVERSITY**

**Gopinath Bardoloi Nagar**

**Guwahati - 781014**

**Assam : India**

## ACCOUNTS RULES

### CHAPTER - I

#### General Rules and Principles.

- Short title I-1 These rules may be called the GAUHATI UNIVERSITY ACCOUNTS RULES, 1951.
- Definitions I-2. In these rules unless there is anything repugnant in the subject or the context,
- (a) "Act" means the Gauhati University Act 1947.
  - (b) "University" means The Gauhati University.
  - (c) "Bank" means the State Bank of India or any other bank approved by the Executive Council.
  - (d) "Budget" means the estimate of income and expenditure of the University for a financial year.
  - (e) "Employee" means an Officer or servant employed by the University, and includes a Government servant in foreign service under the University, but does not include a Government servant doing work for the University under the control of his departmental superiors in the Government service.
  - (f) Words and expressions not defined in these rules have the same meaning as in the Act.

Maintenance of accounts and registers,

1-3. All the accounts and registers shall be maintained in English. Books of accounts and registers shall be strongly bound and paged before being brought into use, a certificate as to the number of pages each book contains being given in the flyleaf by the Treasurer and unless otherwise specially stated, accounts shall, not be prepared on loose sheets on in loosely bound volume.

Corrections in accounts and vouchers.

1-4. Corrections and alterations in accounts shall be made in red ink (one single line being drawn through the original entry, which it is to cover it) and attested by the dated initials of the Accountant. Each correction and alteration in total of the bill or voucher shall be attested by the dated signature of the person signing the 'bill or receipt and each correction in the order of payment or in cheque shall be signed in the same way by the officer ordering the payment and signing the cheque. Erasures and overwritings shall on no account be made in registers, statements, cheques, vouchers or accounts of any description.

1-5. In matters of details connected with the accounts not provided for in these rules the University may consult the Examiner, Local-Accounts.

Audit of Accounts.

1-6. The accounts of the University shall be audited once a year or at least fifteen months after by the Examiner, Local Accounts within the limit of these rules.

Objection Statements

1-7. The objection statements issued by the auditors in the course of audit shall be returned to them promptly and in any case before the close of audit with notes showing the action taken or proposed to be taken settle the audit objections over the signature of the Treasurer. The auditors shall return for further action any item on which final sufficient action has

(2)

not in his Opinion been taken and shall, before leaving bring it to the personal notice of the Treasurer any important items which have not been disposed off.

Disposal of Audit Note and Objection Statement

1-8. The University shall consider the audit note at a meeting of the Finance Committee held as soon as possible after their receipt from the Examiner, Local Accounts an report to the Executive Council. The Executive Council will decide in a resolution upon the action to be taken in regard thereto. The action so taken shall be indicated on an interleaved copy or on the margin of the audit note, which shall be sent to the Examiner. Local Accounts as promptly as possible and at the latest within two months of the date of receipt of the note. A similar copy shall be kept in the office of the Treasurer and shall be placed before the audit officer at the next visit together with replies to the item in the objection statement attested by the Treasurer. Subsequent correspondence shall be conducted directly between the University and the Examiner, Local Accounts. A copy of the Audit Report shall be placed before the University Court of its annual meeting for consideration.

1.9.

Whenever any loss of University stores or other property by embezzlement, fraud, theft, negligence of University employee or other cause is discovered a preliminary investigation shall, forthwith be made into the loss by the Treasurer and the result of such preliminary investigation, if the loss exceeds Rs. 50/- shall be reported to the Executive Council.

A detailed enquiry shall then be made by an officer of the University of a special committee appointed for the purpose as may be required by the general or special order of the Executive Council. If the circumstances attending the loss demand it or if the Executive Council so desires arrangements must

(3)

Maintenance  
of accounts  
and registers,

1-3. All the accounts and registers shall be maintained in English. Books of accounts and registers shall be strongly bound and paged before being brought into use, a certificate as to the number of pages each book contains being given in the flyleaf by the Treasurer and unless otherwise specially stated, accounts shall not be prepared on loose sheets on in loosely bound volume.

Corrections  
in accounts  
and vouchers.

1-4. Corrections and alterations in accounts shall be made in red ink (one single line being drawn through the original entry, which it is to cover it) and attested by the dated initials of the Accountant. Each correction and alteration in total of the bill or voucher shall be attested by the dated signature of the person signing the 'bill or receipt and each correction in the order of payment or in cheque shall be signed in the same way by the officer ordering the payment and signing the cheque. Erasures and overwritings shall on no account be made in registers, statements, cheques, vouchers or accounts of any description.

1-5. In matters of details connected with the accounts not provided for in these rules the University may consult the Examiner, Local-Accounts.

Audit of  
Accounts.

1-6. The accounts of the University shall be audited once a year or at least fifteen months after by the Examiner, Local Accounts within the limit of these rules.

Objection  
Statements

1-7. The objection statements issued by the auditors in the course of audit shall be returned to them promptly and in any case before the close of audit with notes showing the action taken or proposed to be taken settle the audit objections over the signature of the Treasurer. The auditors shall return for further action any item on which final sufficient action has

(2)

Disposal of  
Audit Note  
and Objection  
Statement

1-8. The University shall consider the audit note at a meeting of the Finance Committee held as soon as possible after their receipt from the Examiner, Local Accounts an report to the Executive Council. The Executive Council will decide in a resolution upon the action to be taken in regard thereto. The action so taken shall be indicated on an interleaved copy or on the margin of the audit note, which shall be sent to the Examiner. Local Accounts as promptly as possible and at the latest within two months of the date of receipt of the note. A similar copy shall be kept in the office of the Treasurer and shall be placed before the audit officer at the next visit together with replies to the item in the objection statement attested by the Treasurer. Subsequent correspondence shall be conducted directly between the University and the Examiner, Local Accounts. A copy of the Audit Report shall be placed before the University Court of its annual meeting for consideration.

1.9.

Whenever any loss of University stores or other property by embezzlement, fraud, theft, negligence of University employee or other cause is discovered a preliminary investigation shall, forthwith be made into the loss by the Treasurer and the result of such preliminary investigation, if the loss exceeds Rs. 50/- shall be reported to the Executive Council. A detailed enquiry shall then be made by an officer of the University of a special committee appointed for the purpose as may be required by the general or special order of the Executive Council. If the circumstances attending the loss demand it or if the Executive Council so desires arrangements must

(3)

be made with the Examiner, Local Accounts for expert examination of the accounts by means of special audit. When matters have been fully enquired into taking due account of the report received from the Examiner, Local Accounts showing the total money lost, the circumstances in which the loss took place and the steps taken or recommended to recover the money and to punish the offenders and the measures taken or proposed to be taken to avoid recurrence of such loss in future shall be submitted to the Executive Council for order. The Executive Council may order the amount of loss to be written off.

All cases of loss not exceeding Rs.50/- will be dealt with by the Registrar and the Treasurer jointly.

**Issue of Duplicate Receipt Vouchers.**  
I-10. No employee of the University shall issue duplicates or copies of receipts granted for moneys received or duplicates or copies of bills or other documents for the payment of money which have already been paid on the allegation that the original have been lost. If any necessity arises for such documents, a certificate may be given that on a special day, a certain sum on a certain-account was received from or paid to a certain person.

**Elimination of pies**  
I-11. Pies shall be omitted from all salary, establishment and travelling allowance bills as well as from contractors' and suppliers' bills. All individual items in such cases whether they pertain to payment or deduction shall be calculated to the nearest anna, fraction below half an anna being omitted and half an-anna over being reckoned as one anna.

## CHAPTER - II

### Budget Estimate

- Form of Budget**  
II-1. The Budget Estimate shall be prepared in form No. A-1. The budget and account heads are given in Appendix B.
- Preparation of Budget Estimates**  
II-2. The preparation of estimates shall be taken in hand in sufficient time before the dates fixed for submission to the Finance Committee and the Executive Council for approval and for final consideration by the Court at its annual meeting.
- Estimate of Income**  
II-3. The estimates of income shall be based upon a comparison of the past three years' receipts inclusive of arrears with such modification as may be necessary in view of the probable increases or decreases arising out of the special factors likely to operate during the next year: Provided that -  
(a) no sum shall be shown as a grant from Government unless intimation of the probability of such a grant being sanctioned has been received.  
(b) no sum shall be shown as a receipt from a loan unless the raising of the loan has actually been sanctioned.
- Estimate of contingent expenditure**  
II-4. The estimate of contingent expenditure should be based upon the average actuals of the past three years exclusive of any special items of expenditure that might have been incurred during those years. Variations should however, be made where justified and should be adequately explained.
- Estimate of pay and other fixed charges**  
II-5. (a) For expenditure on pay of officers and establishment and other fixed recurring charges such as rents, allowances, University contribution to Provident Fund etc., the estimate shall be made according to the actual sanctioned scale. The provision shall be

made for the gross sanctioned pay without deduction of any kind. For this purpose schedule showing details of officers and established should be prepared in form No. A-2. and attached to the estimate. A suitable provision for leave salary based on past experience and with due regard to the intention of the members of the staff in respect of leave as far as they can be ascertained shall be included in the provision for pay of officers and pay of establishments. If experience - indicates that the total provision thus made proves excessive a suitable lump cut should be made from the total and shown as probable savings.

Statement of original works (b) A statement showing the original works for which provision has been made shall be appended.

New items of II-6. All new items of expenditure shall be specially mentioned in the Treasurer's note accompanying the budget estimates, which shall be further supported by a memorandum explaining the important variations between (1) the budget and the revised estimates of the current year and the (2) the revised estimates of the current year and the budget estimates of the ensuing year. A statement showing the endowments made to the University and income and expenditure from the interest from the investments should also be appended to the annual budget.

Lapse of Budget allotments 11-7. All budget allotments lapse at the close of each financial year and unspent balances are not available for expenditure in the next year.

Revised Estimate and modified sanctioned Budget II-8. It should be clearly understood that revised estimates for current financial year do not carry in themselves any sanction to the modification of the original sanctioned budget and are intended (i) to facilitate the preparation of budget estimate for the next:

(6)

year and (ii) to give a true and more reliable picture or probable receipts and expenditure as against the sanctioned budget.

If during the course of a year it is found necessary to modify the budget estimate materially a modified budget should be prepared and sanctioned by the executive council. Any such sanctioned budget will be submitted to the Court at its annual meeting and on confirmation by the court will be treated as on original sanctioned budget.

New or additional expenditure which cannot be met by reappropriation. II-9 If the necessity for some new or additional expenditure is fully established during the course of the year and funds cannot be provided by appropriation, fresh allotment or increase in existing allotments may be made by the Executive Council on the recommendation of the Finance Committee, provided funds can be made available from opening balances or from increases, anticipated or realised on income. A supplementary budget will be sanctioned by the Executive Council on the recommendation of the Finance Committee and will be laid before the Court at its annual meeting.

reappropriation and emergent sanction. II-10. No expenditure (a) not covered by provision in the sanctioned budget or (b) likely to cause excess over the amount provided under any head shall be incurred without provision being made by reappropriation from some other head under which savings are ascertained or anticipated. Inevitable expenditure which can be met only by additional allotment be incurred with the previous approval of the Finance Committee and in emergencies under the orders of the Treasurer a report of which will be made to the Executive Council.

Power of Reappropriation. II-11. (a) No reappropriation shall be made between the sections, ordinary expenditure, and extra-ordinary expenditure and suspense.

(7)

- (b) No reappropriation shall be made from the revenue account to the capital account and vice versa. No reappropriation from (a) one main or sub-head to another main or sub-head and
- (b) from the heads of pay of officers and pay of establishment to any other head will be made except by the Executive Council on the recommendation of the Finance Committee.

All other reappropriations will be sanctioned by the Finance Committee.

Inevitable payments. II-12 The want of provision in the budget or temporary exhaustion of the budget allotment under any head will not operate to prevent payment or refund of any money due by the University or to prevent record of any actual payment under its proper head of account. All liabilities incurred shall be liquidated without undue delay and in no circumstances shall a liability be allowed to stand over and paid from the budget allotment is of the following year except with sanction from the Executive Council nor shall payments or refunds be postponed to the last days of the month or the last month of a financial year.

### CHAPTER III. Receipts and Payments of Money

- Entry of all receipts of money in the Cash Book. III-1. All moneys, received, for credit to the Capital Account of the University will be entered in the Capital Account Cash Book and those received for credit to the Revenue Account in the General Cash Book.
- Acknowledgment of moneys received III-2. All moneys received will be acknowledged on appropriate form of prescribed receipt. (Form No. A-3 is meant for acknowledging receipts) This form

No. A-3 will be in triplicate copies and will be signed by the Treasurer or the Assistant in charge if duly authorised by the Treasurer. The original copy of the receipt will be issued to the payee or remitter, the second carbon copy will be sent to Registrar and third carbon copy will be retained as office copy. Each remittance to the University shall be accompanied by a chalan under the dated signature of the remitter showing the amount paid and the purpose for which it is paid. Such chalans shall bear the corresponding receipt numbers and be filed by the office. Immediately after receiving the money it shall be entered in the Subsidiary Receipt Register in Form No. A-4 and A-4 i) under appropriate heads. Daily cash received at the counter shall be made over to the Cashier before 2.30 p.m. The Assistant in charge at the counter shall under no circumstances retain money in hand after the close of the office for the day.

Signing of Postal Money Order Receipts. III-3 The Assistant in charge of receiving money at the Counter shall receive the money order forms from the Postal Peons and after making necessary entries in the coupons shall retain the coupons with him and issue receipts and make entries in the Subsidiary Receipt Register (Form No. A-4) in the manner stated above. The Postal Peon will then make over the money order forms and the money to the Cashier who will the sign forms, receive the money and enter the amount in the General Cash Book. The Money Order Coupons will be serially numbered and filed as chalans for reference. The many order receipt books will have separate serial numbers (Form No. A,3 )

Irrregular issue of Receipts. III-4 The issue of receipts for money by any employee of the University other-wise than in accordance with these rules is strictly prohibited and will be

treated as serious offence calling for severe disciplinary action.

**Receipts Books.** III-5. The receipt forms will be bound each containing 100 receipts in triplicate consecutively machine numbered and printed. All receipt books which have not been brought into use will be kept under lock and key and in personal custody of the Treasurer or the Accountant and a stock register of receipt books will be maintained in Form No. A-5.

**Receipt of income from the University Classes.** III-6. There will be a separate Subsidiary Receipt Register in Form No. A-4 (i) to receive remittances from the University Classes, University Library and the University Law College.

**Daily payment of money into the Bank.** III-7. All moneys received by the Cashier shall be entered in the General Cash Book in Form No. A,6 and as far possible be remitted to the Bank daily and in no case such income will be kept in the office for more than two days. If any time the amount in hands of the Cashier exceeds the security furnished by him the Treasurer shall make special arrangement for its safe custody. Each remittance will be accompanied by 'Bank pay-in-slip' on the counterfoil of which the bank will acknowledge the receipt of money. All the remittances will be entered in the General Cash Book in a separate column provided for the purpose and each item will be initialled by the Treasurer after he has seen the bank's acknowledgement which will be used as a voucher for the remittance and filed separately. Departure from the provision of this rule may be made by the Treasurer with the approval of the Finance Committee. A Bank Ledger will be maintained in Form No. A-7.

**Payments of money.** III-8. All payments other than those made from the imprest will be made by cheques.

**Pay order to be recorded on all vouchers before making payments.** III-9. Every item of expenditure will be entered in a bill in prescribed form but suppliers of stores and others may furnish their own bills setting forth the necessary details of claim. Additional particulars required such as head of accounts etc., shall be added by the University office. Bills and other vouchers presented for payment shall be checked by the Accountant and examined by the Treasurer, or in case of petty claims for contingent expenditure by the imprest holder and if the claim is admissible, the authority good, the, signature true and in order and the receipt a legal quittance, the Treasurer shall, if he has powers, record an order to pay on the bill over, his dated signature or submit the bill to the authority competent to pass it. The pay order will specify the amount payable both in words and figure.

**Payment of Bills.** III-10. After the bill has been passed and order to pay recorded on it, the payment will be made either by cheque drawn in the name of the payee or in cash from the imprest advance. In the former case, the entry will be made in the Cash Book (Form No. A-6) and the bill having been stamped 'paid by Cheque No Dated' will be filed. In latter case, the requisite entry will be made in the imprest account and the bill having been stamped 'paid in Cash' will be retained by the imprest holder till recoupment of imprest.

**Singing of Cheques.** III-11. The Treasurer will operate all Bank Accounts of the University, subject to the proviso that cheques for amounts exceeding Rs. 6,000/- will be countersigned by the Vice-Chancellor. The Registrar will sing cheques subject to the above condition in the absence of the Treasurer which fact will be notified to the Bank by the Treasurer in advance. In any case, Treasurer's previous approval will be obtained to the drawal of a cheque. No cheque shall be signed unless required for immediate delivery to the payee or be drawn in favour of a person other than the



actual payee. Cheques drawn in favour of authorised agents or banks holding legal power of attorney on behalf of the payee or cheques drawn for self on account of pay and allowances of establishment are exception to these rules.

Action to be taken when the currency of a cheque lapses. III-12. Bank cheques remain current for three months from the date of issue. After the expiration of that period payment is refused by the bank and it will be necessary for the person in whose favour the cheque was drawn to return it. In the event of a cheque being so returned no fresh cheque will be issued, but the lapsed cheque shall be re-dated and the alteration signed by the person authorised to sign cheques, a note of the fact of re-dating being entered in the Cash Book against the original entry and also on the counterfoil. The alteration will not effect the account and no further entries shall be made. All cheques remaining unpaid for one year shall be cancelled.

Cancelled Cheques and their disposals. III-13. A signed cheque when cancelled shall be enclosed or stamped "Cancelled" by Treasurer or Registrar as the case may be, and the fact of cancellation shall be noted in red ink over the initial of the Treasurer or Registrar as the case may be, upon counterfoil and across the pay order on the bill or voucher, Such cheques shall be preserved under lock and key in the custody of the Treasurer until the accounts have been audited, when they shall be destroyed by the audit, who shall certify to the destruction upon the counterfoil ;

Entries to be made in the cash book when a cheque is cancelled. III-14. When a cheque is cancelled before the cash book has been closed for the day on which the cheque is issued the entry in the cash book shall be struck off in red ink over the initial of the Treasurer or the Registrar. When a cheque is cancelled after the cash book has been closed a fresh entry in red ink

"Cancelled cheque" will be made, exhibiting the amount of the cheque as a minus figure on the payment side of the cash book. Thus the head of account to which the charge was originally debited will be relieved. A counter reference to the second small entry of the cheque should be given in cash book, against the original entry.

Lost cheques. III-15. If a cheque is believed to have been lost or destroyed intimation of the fact shall at once be given to the bank with the instruction that if the cheque has not been cashed payment should be stopped. The loss of the cheque shall be noted on the counterfoil. If a fresh cheque is not issued in place of the lost cheque, the procedure laid down in rule III-14 shall be followed. If a new cheque is issued, its number and date shall be quoted against the original entry in the cash book with the remark that the original cheque has been lost and the following note shall be made on the counterfoil of the new cheque, "Issued in lieu of cheque No -- dated -- -- lost/destroyed".

General Cash Book. III-16. The General Cash Book and the Capital Account Book will be maintained, in Form No. A-6, and will be closed and I balanced on the last working day of every month. The daily entries of income and expenditure in the General Cash Book will be checked and initialed by the Treasurer and such initials will be understood as assuming responsibility for correctness of all the entries in the Cash book including the closing balance, All initials and signatures in the cash book should be invariably dated

Subsidiary Expenditure Register. III-17. Three Subsidiary Expenditure Registers shall be maintained in Forms No. A-8, A-9, and A-10. After payment of a bill, the amount shall be entered simultaneously in the subsidiary expenditure register under appropriate heads and the General Cash Book. The daily total of the amounts in the subsidiary

registers must agree with the total amount in the general cash book. All cash transactions shall be recorded in the General Cash Book and in the relevant Subsidiary Expenditure Registers as soon as they occur and the postings shall on no account be allowed to fall into arrears. Payments made from the imprest account Book will be incorporated in the General Cash from the imprest at the time of each payment in the manner laid down in the Rule No. III-21.

Posting of III-18. In the case of bills and vouchers in which deductions Vouchers in are made for credit to heads of accounts other than which deductions of rents of University quarters from pay bills) two or more distinct entries shall be made in the General Cash Book, one for the net amount paid by cheque, and another or others for the deductions made from the bills or vouchers. In the column for cheque against the latter entries the words 'BOOK TRANSFER' should be inserted. Simultaneously all payments entered in the Cash Book by book transfer should be entered on the receipt side of the Cash Book, the words 'Book Transfer' being written in the column 'particulars of receipts.'

Pass Books III-19. At fixed intervals the Bank sends to the University and comparison office a Pass Book for each account of the University of entries showing the sum received, or paid on its behalf. The with the entries in the Pass Book will be checked item by item cash Book. with the Cash Book and a certificate should be recorded there in under the dated signature of the Treasurer. If any mistake is detected in the Pass Book the Treasurer shall at once bring it, to the notice of the Bank's Agent for necessary correction

Reconciliation III-20. At the end of each month the balances in different of the Cash banks will be noted in the General Cash Book. The Book Balance total must agree with the closing balance as shown with the Pass in the General Cash Book. The monthly balances Book Balance. in the bank pass books and the bank ledger will be

agreed. The difference, if any, being reconciled in the foot-note in the bank ledger as under :-

Balances as per bank ledger \_\_\_\_\_  
 Less (a) Cheques deposited \_\_\_\_\_  
       but not collected \_\_\_\_\_  
       (b) Bank charges commission etc., \_\_\_\_\_  
       not adjusted in bank ledger \_\_\_\_\_  
 Add (a) Cheques issued but not cashed \_\_\_\_\_  
       (b) Interest not adjusted in bank ledger \_\_\_\_\_

Balance as per Pass Book \_\_\_\_\_

Initial of Accountant.

Initial of Treasurer.  
 If on comparison of the Bank Ledger with the Bank Pass Book, it appears that any cheque has remained uncashed for an unduly long period, enquiries shall be made with regard to such cheque, as if it cannot be traced, payment of it shall be stopped by an order of the drawing officer.

Imprest Cash III-21. The imprest Cash Account will be maintained by each imprest holder in Form No. A-11. The disbursement made from the imprest shall be entered daily, as they are made, clearly and in full details in the expenditure column of the imprest cash account.

At the end of each day the payments made should be posted vaucher by voucher in appropriate columns of the abstract of charges in Form No. A-12. to be kept in the loose sheets. When the balance of an imprest is running low and in any case on the last working day of each month, imprest cash account should be closed and the total amount as worked out in the abstract of charges shall agree with the total of column 4 of the imprest cash account. The abstract of charges together with the supporting vouchers shall be submitted to the Treasurer for recoupment of the imprest. Necessary

entries will then be made in columns 6 to 9 of the imprest account.

Acknowledgement of permanent advance. III-22. On first receiving or taking charge of the permanent advance, the holder shall sign and file an acknowledgement in these terms "I acknowledge to have in my possession a permanent advance of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) which sum is due from me to the University and I am personally accountable for the amount. A similar acknowledgement shall also be given by the holder on the first working day of each year.

-----

#### CHAPTER IV Accounts of the University Classes, University Law College and the University Library

Maintenance of Accounts. IV-1. The Secretary University Classes, the Dean of Law Faculty and the University Librarian shall maintain

separate accounts of their income and contingent expenditure in appropriate forms and registers approved by the Examiner, Local Accounts, The Executive Council may sanction a lump sum grant to the Secretary University Classes, the Principal, Law College and also to the Librarian, to meet contingent expenditure.

Classification of income and remittance to the University Treasury. IV-2. The income shall be classified under the heads shown in Form No. A-4 (i). Daily receipts accompanied by a chalan in Form No. A-13 shall be remitted to the University Treasury before 2 p. m. The amounts collected after 2 p. m. may be retained in hand for not more than 24 hours. One copy of the chalan shall be retained by the University Accounts Office and the other copy shall be returned to the remitter together with a receipt in Form No. A-3.

#### Contingent Expenditure

IV. 3. In order to meet contingent expenditure a bill may be submitted to draw a lump sum from time to time from the University Treasury with a statement in Form No. A-14, showing the total amount, the details of expenditure already incurred and the balance. The officers concerned may retain the vouchers with them to be produced when called for. A certificate to this effect shall be given in the bill.

Audit of Accounts. IV-4. (a) The University may appoint one internal auditor to check the accounts of the University Classes, University Law College and the University Library. The Examiner, Local Accounts shall audit these accounts at the time of auditing the University Accounts.

b) The following registers shall be maintained in respect of the Accounts of the Law, Post Graduate, Under Graduate and B.T. Departments.

- (1) Counterfoil Receipt Register.
- (2) Subsidiary Receipt Register.
- (3) Cash Book.
- (4) Fee Register.

The Subsidiary Receipt Register is maintained for the purpose of preparing chalans in connection with remittances to the University Treasury and to facilitate posting to the Fee Register. The total of monthly collections as per the Subsidiary Register should agree with the total of the Fee Registers. The Book should be ruled so as to show the everyday details of collections, the total collection from each individual student, and the details of collection and the total collection from each class-under separate Account Heads.

Before the fifth day of every month a defaulters' list for each class shall be drawn up from the respective Fee Registers and laid before the Secretary, University Classes or the Principal, Law College as also before the internal auditor appointed by the University.

## CHAPTER V

### Pay and Allowance of Officers and Establishments

The date for Preparation and payment of bills. V-1. Except in the case of persons who have been dismissed or transferred or have resigned or died, the pay of no employee of the University will be drawn before the first working day of the month following that in respect of which the pay is earned.

Officers' hills. V-2. All officers and teachers of and above the rank of Lecturer will draw their pay and fixed allowances in Form No. A-15.

Endorsement of salary bills in favour of Agent; or banker V-3: Pay and allowances will be paid only upon the personal claim of the Officer concerned and to his personal receipt and not otherwise. At the written request or order of the Officer, the salary bill may be made payable to some wellknown banker or agent.

Note :- Under this rule the receipt of the banker or the agent cannot be accepted as a final quitance unless the bill itself is endorsed in favour of the banker or agent by means of a distinct. 'pay order' which need not be stamped. The receipt of the banker or agent will be stamped whether it is in the body of the bill itself or separate.

Note 2. :- A University employee or any other single person cannot be constituted as agent except when he holds a legally valid power of attorney to act for the Officer concerned

Pay bills of Establishment V-4. The following instructions shall be observed in preparing the pay bill of establishment.

Pay bills of establishment will be prepared in Form No. A-16 in which each section or sub-section will be shown separately. Full details of the names of incumbents of posts will be given in these bills and in column 4 should be shown separately the officiating allowance, the leave salary, dearness

allowance or any other compensatory allowance claimed for each person for the month. When emoluments are drawn for a portion of the month only, the rate at which they are drawn and the number of days with dates for which the claim is made shall be stated either against the name of the person concerned or in a note in the remarks column. The deductions made from the bills which are creditable to the same heads of accounts' to which pay and allowance are chargeable shall be, shown in column 6. For instance, the recoveries of over payments of pay, leave salary or other allowances and of fines will be shown in this column. The provident fund and income-tax deductions will be shown in columns 8 to 10. Other miscellaneous deductions such as recoveries of losses through the negligence of the employee, house rent etc., which are creditable to heads of account other than those to which pay and allowances of the person concerned are debitale shall be shown in column 11. The nature of all deductions entered in column 6 shall be clearly indicated in the bill. The net amount to be drawn in cash for each section or sub-section should be entered in column 12, the section or sub-section being marked off and the total of each entered in red ink. The amounts withheld will also be entered in red ink in column 4.

Pay of temporary

establishment V-5 to be drawn on

a separate bill

Absentee statement.

The pay of all temporary employees will be billed for separately in the same form, the sanction for their employment being quoted in the bill. Employees on leave and deputation etc., will be clearly shown as such in the monthly pay bill which will be supported with an absentee statement in Form No. A-17. Any officiating arrangements that have been made will also be clearly noted in the bill.

Arrears to be drawn on separate bill in which reference should be given to the bill from which the charge was omitted or withheld or on which it was refunded by deduction or to any special order granting with retrospective effect a new allowance or an increase in pay.

V-7. In order to facilitate the check of pay bills and to ensure that no other fixed charges is paid twice over, an establishment Check Register will be maintained in Form No. A-18, the right hand portion of the register containing monthly columns being divided by horizontal lines into four equal spaces for the record of four years charges. A separate page of the register will be set apart for each section or sub-section, the different sections or sub-sections being entered consecutively in the order in which they appear in the list of heads of account vide 'Appendix B. The sections in the pay bills should correspond exactly with those in the register.

Note:- For the purpose of this rule an officer whose pay is drawn on a separate bill in Form A-15, will be considered as sub-section and a separate page of the establishment check register will be assigned to him.

V-9. The details of the posts and scales of pay of the establishment under each section or sub-section will be entered in fly-leaf in Form No. A-19 to be inserted between the folios of the Establishment Check Register. Every fresh appointment, abolition of an appointment or revision of establishment will be entered in the fly leaves as soon as it is sanctioned together with particulars of the order containing the sanction. Sufficient space will be left in the fly-leaves to admit of the changes being recorded conveniently. All changes made in the original entries of the fly-leaves will be entered in blue ink and a guide number allotted to each change, so that

corresponding changes in the sanctioned pay of the section may be noted in the establishment check register with reference to guide numbers. The columns for minimum and maximum in the fly-leaves will be used only when the pay is Progressive and in such cases each increment as it is allowed will be added to column for 'actual' in red ink, a note in each case being made regarding the order sanctioning the increment in the remarks column. The original blue ink entries in the column 'actuals' of the fly-leaves will be totalled and the first entry in the left hand folio of the establishment check register regarding sanctioned pay of the section will be made from those totals. Further changes in the sanctioned pay of each section will be made with reference to guide numbers assigned to each change recorded in the fly-leaves in red ink. Every entry made either in the fly-leaves or in the establishment check register will be initialled by the Accountant.

V-10. Temporary establishment will be entered on separate folios immediately following the folios of permanent establishment of the section to which the temporary addition has been made. The period for which the temporary establishment is sanctioned - will be specified in the second column of the fly-leaf below the details of the-appointment sanctioned. Lines will also be drawn across the columns of the monthly payments in the check register previous and subsequent to such months so as to prevent admission by over sight of pay for the period in excess of the sanction.

V-11. Sanctions to and payment of fixed recurring charges e.g. rents of buildings telephone rents etc., will, also be recorded in the establishment check register, suitable changes being made in the headings of the register.

V-12. When a pay bill has been prepared it will be checked by the Accountant particular attention being directed to the absentee statement and to any variations in the rates of emoluments so that no inadmissible charge may be included in consequence of any absence or other reasons.

Check of Bill

From the bill thus checked, the establishment check register will be posted, the amount shown in column 7 'Net charge of each section' in the bill being entered against each section. Below this will be written in red ink any amount due, but remaining undrawn for any reasons, for the purpose of checking bills for arrears of pay subsequently submitted. The amount of fines, shown in the bills will similarly be noted in red ink to allow check of bills for refunds of fines subsequently remitted, A. subsequent claim not covered by the above red ink entry will not be admitted without full explanation of the circumstances which it was omitted from the monthly bill which is expected to exhibit the full claim for the month. The entries in the establishment check register having been made, the order for payment of the bill will then be written up and the bill together with the register laid before competent authority who will check the totals, make such comparison of the bill with the register as he may deem necessary and pass the order- for payment.

Income tax and statement V-13 All income-tax deductions made from the pay bills of officers and establishments will be entered item by item in a combined Income-Tax Bill and statement in Form No. A-20 and a cheque for the total amount will be issued in favour of the Income Tax Officer, Gauhati.

Statement showing employee's subscription V-14. The deduction made from the pay bills of Officers and establishments on account of subscription to the Provident Fund and recoveries of Provident Fund advances with interest as also the amount of contribution

etc. and the University contribution to the provident fund. payable by the University will be detailed monthly in a statement in Form No. A-45, A cheque for the total amount shown in this statement will be drawn for credit to the Provident Fund Account of the employees opened at the Post Office, care being taken to issue the cheque within the first three days of the month so that no loss occurs in the earning of interest.

Travelling and halting allowance Bills. V-15 (i). Travelling and halting allowance bill will be drawn in Form No; A-22.

(ii) As a check on such bill (A,22) a travelling allowance check register shall be maintained in Form No. A-23 in which all travelling allowance bills shall be recorded when presented for payment.

Bills for Remuneration and honoraria. V.16. Bills on account of remuneration etc., payable to examiner will be drawn in Form No. A-24. Bills for honoraria to officer and servants of the University will be drawn in Form No. A-15 or A-16 duly modified according to requirements.

Supplies and services and contingencies. V-17. Other charges on account of supplies and services and contingencies for which no special form has been prescribed will be paid on the authority of the pay order recorded by the competent authority on the bills or vouchers themselves. Sanction to the charges where necessary should be obtained separately before the charges are incurred.

Filing of Vouchers. V-18. Vouchers and chalangans will be numbered serially and filed separately for the whole financial year.

## CHAPTER VI.

### Monthly and Annual Accounts.

Forms of classified abstract and its postings

VI-1. For the preparation of monthly and annual accounts, a classified abstract register will be written up in Form No. A-25. Separate abstract registers will be maintained for the Revenue and the Capital Accounts. The posting of the daily total into the classified abstract register will be made from the Subsidiary Registers and the aggregate monthly total from the transfer entry book. When all postings have been completed, the final monthly and progressive totals will be struck under each head of the abstract.

Proving of classified abstracts

VI-2. Sufficient space is to be left in General Cash Book at the close of every month to prepare the following memorandum of reconciliation :-

1. Opening balance
2. Receipt during the month
3. Total receipts
4. Payments during the month
5. Closing balance
6. Closing balance as per Bank Ledger.

The monthly totals of the Subsidiary Expenditure Register, Subsidiary Receipt Register, and Classified Abstract Register, must tally with the corresponding totals of the General Cash Book. Difference between (5) and (6) if any, will be analysed and set right before closing the abstract finally. If any difference cannot be set right without causing serious delay, orders of the Treasurer shall be obtained to operate on suspense heads and accounts. The difference must, however, be located and adjusted as soon thereafter as possible.

Monthly Accounts.

VI-3. At the end of each month, a monthly account in Form No. A-26 will be prepared from the classified abstract. An abstract showing figures under main

heads will be laid before the Finance Committee and the Executive Council after signature by the Treasurer. The due date for the completion of the monthly account is the 15th of the month following that to which it relates.

Annual Accounts.

VI-4. At the end of each year an annual account and balance sheet will be prepared in Form No. A-27, A-28 and A-29 and after signature by the Treasurer will be laid before the executive Council for information. The annual account has also to be laid before the Court along with the Annual Budget. The balance sheet shall show the opening balance, total receipts and expenditures, closing balance of endowments, revenue funds, loans and different grants, etc.

## CHAPTER VII.

### Transfer Entries.

VII-1. Transfer entries i. e. entries intended to transfer an item of receipt or charge from one head of account to another head are necessary.

- (a) to correct an error of classification in the original accounts,
- (b) to bring to account such transactions as do not pass through the Cash Book.

Form of Transfer Entry Book

VII-2. Every transfer entry will be entered in the Transfer entry book in Form No. A-30 and initialled by the Treasurer.

Closing of Transfer Entry Book

VII-3. The Transfer Entry Book will be closed monthly by abstracting the transfer entry figures by head of account submitted to the treasurer by the 10th of the following month along with classified abstract.

## CHAPTER VIII.

### Provident Fund

For the purpose of rules in this Chapter,

**Definition VIII-1.** (a) "Bank" means the bank approved by the Executive Council under clause (vii) (a) of the Provident Fund Statute.

(b) "Interest" means interest accrued on the balance at credit of a subscriber to a provident fund calculated at the rate fixed under clause (vii) (a) of the Statute.

(c) "Subscriber" means an employee who is entitled or required under the Statutes to subscribe to the Provident Fund.

**Ledger Account of the Subscriber**  
VIII-2. (i) The University shall maintain separate accounts for subscribers in the Provident Fund Ledger in Form No. A-43 in which one complete folio shall be assigned to each subscriber and therein shall be entered each month the amount of each subscription, temporary withdrawal, and its refund, the amount of University contribution, the final withdrawal and monthly balance on which interest is to be calculated.

(ii) The amount of interest be calculated annually or when the account is closed to the nearest anna on the lowest balance excluding fraction of a rupee, at the credit of the subscriber.

(iii) At the end of each year the University shall furnish each subscriber with a statement in Form No. A-44 showing the balance at the credit of his account at the beginning of the year, the amount added there to by way of subscription and contribution and the interest during the year and the balance -at the credit of his account at the end of the year.

**VIII-3.** (i) At the beginning of each month, and if possible, before the 4th day of each month the Treasurer

shall pay into the Provident Fund Account with the bank, -the amount of all subscription, recovered under clause (v) of the Statute, and the contribution payable under clause (vi) as well as the amounts received in payment of temporary advances.

(ii) Before a cheque is drawn for payment of subscription, contributions and repayment of advances as required by Sub-rule (i) a bill statement of deductions shall be prepared in Form No. A-45 and submitted with the relevant bills for signature to the competent authority.

**Withdrawals VIII-4.** No sum shall be withdrawn from the Provident Fund Account with the bank except under the provisions of clause (xi) of the Statute.

**Abstract of Balances**  
VIII-5. As soon as any sum remitted to the savings Bank, is credited by the Post Master in the Pass Book the portion creditable to each depositor shall be entered in the ledger on the page set apart for his account. The totals of column 9 of this ledger shall be proved with the total balance of the Pass Book monthly by means of an abstract of balances in Form No. A-46.

## CHAPTER IX.

### Miscellaneous

**Appropriation IX-1** The progress of expenditure against the budget provision under each detailed head of account will be watched by the Account department through a register in Form No. A-31. The booked expenditure will be scrutinised intelligently and the probability of excess will be brought to the notice of the Treasurer for his orders. It is not necessary to exercise such check except from the accounts of



October unless the Treasurer requires it from an earlier month. After October the register should be put up every month to the, Treasurer with a brief note calling attention to items where probability of excess is indicated.

Description IX-2. Deposits are of two kinds :-  
of deposits

(I) Deposits which pass through the regular accounts of the University.

(II) Deposits which do not pass.

(1) The deposits of the first kind are cash deposits of the University employees, students and contractors made by way of security.

(2) The deposits of second kind are the interest bearing securities and of the following type :-

(a) Government securities including Post Office Cash Certificates and Post Office Savings Bank Pass Books.

(b) Other securities such as Municipal and Port Trust Debentures and fixed deposit receipts of recognised banks. Such securities are generally deposited by University employees and contractors.

A bond or IX-3. Security deposits, whether made in cash or in the agreement necessary for security deposit form of interest bearing securities should be covered by a bond of agreement setting forth the conditions on which the security is held and may be ultimately refunded or appropriated. Reference to such bond or agreement should be recorded in the register of deposits or the register of securities as the case may be. All the interest bearing securities should be pledged in favour of the Treasurer.

Repayment IX-4. Without the special order of the Treasurer no security or disposal of security deposits or other-wise disposed of except in accordance with the terms of his agreement or bond.

Register of IX-5. All cash deposits will be noted in, a register of deposits in form No. A-32. The opening entries in the register will be details of outstanding balance of

previous year as shown in the register of that year. The deposits credited during the year will be entered as each transaction occurs, and repayments made will be noted against the original credit entry.

Lapsed IX-6. In the accounts of March each year the following classes of deposits in the register of deposits will be credited as lapsed deposits.

(i) Original deposits not exceeding one rupee in each individual case remaining outstanding for one whole account year.

(ii) Balances unclaimed for more than three complete account years.

Note :-For the purpose of this rule, the age of a repayable item or a balance is to be reckoned from the time when the item or a balance becomes first repayable.

Account of IX-7. All interest bearing securities lodged with the University Interest bearing Securities will be entered in a Register of Securities in Form No. A-33. The securities will be kept in the personal custody of the Treasurer or with a bank. When any security is returned it will be re-endorsed in favour of the depositor and an acknowledgement setting forth full particulars of the security obtained from him. A reference to the acknowledgement will be noted in the Register of Securities and the entry attested by the Treasurer.

All securities will be examined and certified by the first of April each year and certificate of verification will be recorded by the Treasurer in the remarks column of the register.

Register of IX-8. When an advance is made from the University fund advances i.e other than from the Provident Fund it will be entered in a register of advances to be maintained in Form No. A-34, each item being initialled by the Accountant in column 8. When an advance is adjusted either by recovery in cash or by Book Transfer it will be entered against the original debit

in the column of the month in which the transaction takes place. A separate page may be allotted to each person to whom advance is made.

**Preparation IX-9.** The amounts of advance out standing at the end of each year will be abstracted on a list of outstandings showing the original amount advanced, the date on which advance was made and the total recoveries made to the end of the year. The list will be placed before the Treasurer within a week of the closing of the accounts.

**Obtaining of IX-10.** Immediately after closing the accounts for March, the Treasurer will proceed to obtain acknowledgements from a persons or bodies against whom advances are outstanding in order to ensure that all items are correct and effective. The position will be reviewed at the close of each month until all acknowledgements have been received and properly filed.

**Register of IX-11.** Details of all investments including fixed deposits with banks will be entered from time to time as occasion arises in a register of investments in which every entry will be attested by the Treasurer. Each investment will ordinarily be recorded on a separate page of the register. Separate volumes will be maintained for investments from (i) General Cash Book Balance in Form No. A-35 (ii) Specific Endowment Funds in Form No. A-36.

**Demand and IX-12.** The Secretary University, Classes and the Principals of any constituent college will maintain Demand and Collection Registers in Form No. A-37.

**Register of IX-13.** A Register of furniture, equipment, tools, instruments and miscellaneous articles of dead stock will be kept in Form No. A-38. An inventory of furniture and equipments in each room will be hung up in that room. The inventory will be kept upto date and verified once a year by the heads of the section concerned. Once a year the whole furniture etc., of

the University will be physically verified by such officer or officers as may be nominated by the Vice-Chancellor and the result of verification recorded in the register. The register after completion of the annual certificate will be submitted in April each year to the Treasurer.

**Stock Register IX-14.** A stock register of stationery and other consumable articles will be maintained in Form No. A-39 in which every transaction will be entered as occasion arises. Separate pages of the register will be assigned to different kinds of articles. At the close of each month the entries in the register will be checked by the Accountant or other responsible official who will sign the register in column 9 against the last entry of each month.

The balance of stock will be verified and the verifying officer will record a certificate in column 10 in token of his verification. Deficiencies and surpluses, if any, should be brought to the notice of the Treasurer or other heads of the Department concerned for investigation and necessary action.

**Service IX-15.** The University shall purchase Government Service stamps from the Government Treasury. In order to keep an watch over the value of service stamps expended in despatch of letters and telegrams etc., a register of stamps shall be maintained in Form No. A-40 in which receipt and issue of stamps will be recorded as they occur. The Officer in charge of despatch section will examine the balance of stamps and initial the entries.

**Block IX-16.** Block Account of Capital Expenditure will be maintained in Form No. A-41. The figures of monthly expenditure will be posted in this account from the Classified Abstract in Form No. A,25, in which each major work and the minor works pertaining to each building or other fixed asset will be allotted a separate page. The total of monthly expenditure as posted

in Block Account will be agreed with the corresponding figures in the monthly account in Form No. A-26 (B-Capital Account) and a certificate to this effect recorded in the Block Account.

Calendar of Returns IX.17. A Calendar of returns will be maintained in the Accounts Department in which all accounts, statements and returns will be entered with due dates of submission, the authority to whom the return is due being also shown.

Register of Remittance to bank IX-18. A detailed record of all remittances sent to the bank will be maintained in a register in Form No. A-42. One of the Receipt Assistants or the cashier himself shall accompany the bank peon to deposit money in Bank.

Register of Government grants IX.19. A register of Government and other grants shall be maintained in respect of grants received for specific purpose. In it shall be entered at the time of receipt details of every non-recurring Government grants received and every payments made against each grant and as soon as may be after the end of the year a statement shall be compiled and laid before the Treasurer.

Security to be furnished by the Cashier IX-20. The Cashier shall furnish security to an amount to be fixed by the Executive Council. Such security may be cash, Government paper or other stocks or a bond hypo-thecating property and in each case a security bond shall be executed on the proper stamp provided that a personal security with two sureties may be accepted.

University Employees Service Conditions IX 21. Unless otherwise provided by the Act, the University employees other than the menials shall be appointed by the Executive Council on such pay and on such terms and conditions as may be fixed by the Executive Council.

University Employees Service Conditions IX 21. Unless otherwise provided by the Act, the University employees may remain in service till their 60th year of age. The probationary period in the case of newly appointed persons will be one year

except in the case of those taken over from the Government. After expiry of the probationary period an employee may be made permanent by the Executive Council.

A teacher or an officer appointed by the University before being confirmed in their posts shall be required to sign an agreement in the following form:-  
An agreement made this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ between

Mr. \_\_\_\_\_  
son of \_\_\_\_\_  
residence \_\_\_\_\_ aged \_\_\_\_\_  
on \_\_\_\_\_ of the first part and the  
Gauhati University, being a body constituted under  
the Gauhati University Act-947 (Assam Act XVI  
of 1947) hereinafter called the Gauhati University  
of the second part.

Whereas the Executive Council, in exercise of the powers conferred on it by the said Gauhati University Act has engaged the party of the first part to serve as \_\_\_\_\_ in the

said University permanently upto the age of \_\_\_\_\_ or for a period of \_\_\_\_\_ years commencing on the day of \_\_\_\_\_ at the pay and other emoluments hereinafter mentioned and subject to the conditions and agreements hereinafter contained. Now these presents witness and the said parties hereto respectively agree as follows:-

1. That the party of the first part shall remain on probation for a period of twelve months.
2. That during the continuance of this agreement, the Gauhati University shall pay the party of the first part for his services at the rate of \_\_\_\_\_ rising by \_\_\_\_\_

increment of \_\_\_\_\_ and of \_\_\_\_\_  
to the maximum salary of \_\_\_\_\_  
plus \_\_\_\_\_ provided  
that the Executive Council shall have power to  
withhold or postpone the annual increment if any  
unsatisfactory report is received upon the work of  
the party of first part from the Vice Chancellor.

3. That the party of the first part shall obey and to  
the best of his ability carry out the directions of any  
officer, authority or body of the University to whose  
authority he may, while this agreement is in force be  
subject under the provisions of the Act, or under  
any Statute or Ordinance made thereunder.

4. It shall be competent for the Executive Council to  
terminate the services of a teacher or officer if satisfied,  
on the report of a Medical Board of at least two  
doctors of the status of Civil Surgeons, appointed by  
it for the purpose, that the teacher or officer is  
incapacitated and is likely to continue to be incapable  
of discharging his duties by reason of ill health.

5. In case of gross misconduct or, in, subordination,  
the Executive Council shall have power after due  
investigation to resolve by a vote of not less than two  
thirds majority of its members present at a meeting,  
to suspend any teacher of the University from office  
or from emoluments there of either in whole or in  
part for any period not exceeding one year or to require  
him to retire or remove him from office.

6. That either party hereto may at any time during  
the period of probation terminate the engagement  
under these presents on one calendar month's  
previous notice to be given in the manner hereinafter  
prescribed or on payment of one month's salary in  
lieu thereof.

7. That the party of the first part shall, be competent  
to terminate his engagement at any time by giving

three calendar months previous notice in writing or  
on payment of three months, salary in lieu thereof,  
unless the Executive council decides otherwise.

8. That it shall be sufficient service of any notice of  
termination of service by the party of the first part  
if the said notice be addressed to the Registrar of  
the University and delivered at or sent by registered  
post to his address.

9. That it shall be sufficient service of notice by the  
Gauhati University if the notice be signed by the  
Registrar or by such other person as may be  
authorised in this behalf by the Executive Council  
and be delivered at or sent by registered post to the  
address of the party of the first part.

10. That during the continuance of his service under  
the terms of this agreement, the party of the first  
part shall be entitled to the benefit of the Provident  
Fund as constituted under Section 21 (i) of the said  
Act and the Statute made thereunder and shall pay  
such subscription from any money that may be  
payable to the party of the first part under this  
agreement or otherwise.

11. That the party of the first part shall be entitled  
to leave in accordance with the provisions made  
separately in this behalf, provided that he shall not  
be entitled to any leave during the period of notice  
of termination of service.

12. That on the termination of this agreement, from  
whatever cause, the party of the first part shall deliver  
up to the University all books, apparatus, records  
and such other things, articles etc. belonging to the  
University as may be in his possession.  
In witness whereof the parties hereunto affix their  
hands and seal.

Signed by:-

In the presence of

(Employee)

## CHAPTER X

### Travelling Allowance Rules

#### Definitions

1. (a) 'Usual place of residence or business' or 'headquarters' means the place where a person ordinarily resides or carries on business for at least six months in a year.
- (b) 'Day' means a calendar day beginning and ending at midnight; but absence from headquarters which does not exceed twenty-four hours shall be reckoned for the purpose of daily allowance as one day at whatever hours the absence begins and ends.
- (c) 'Pay' for the purpose of travelling allowance rules means the monthly substantive pay of an employee.
- (d) 'Public conveyance' means a train, steamer or other conveyance which plies regularly for the conveyance of passengers.

#### Different kinds of Travelling Allowance

2. The following are the different kinds of travelling allowance which may be drawn in different circumstances by the University employees:-
  - (a) Daily allowance.
  - (b) Mileage allowance.
  - (c) The actual cost of travelling and halting outside the headquarters.

#### Distribution of Grades

3. For the purpose of calculating travelling allowance, the University employees are divided into four grades as shown in the schedule below :-

*Service of Employees*  
*Daily Allowance*

(i) First Grade---	Daily Allowance
--------------------	-----------------

- (a) Employees of the University including the University teachers whose substantive pay is Rs. 500 and above p. m. (This does not

(37)

(1) Signature :-  
Designation :-

(2) Signature :-  
Designation :-

Signed and sealed on behalf of the Gauhati University by

Treasurer,  
Gauhati University

In the presence of :-

1 Signature :-  
Designation :-

2 Signature :-  
Designation :-

13. In all other matters concerning service condition, leave, and travelling allowances, which are not specified in these rules, the University shall follow the Government Fundamental and Subsidiary Rules except in matters in which the Executive Council may decide otherwise by a general or special order.

(36)

- include the Vice-Chancellor)
- (b) Members of the University Court and Executive Council other than employees of the University
  - (c) Members of the Academic Council and Standing Committee of the Academic Council other than employees of the University
  - (d) Specialist or important educationist other than visiting Professors employed by the University on a fixed remuneration for any specific purpose
  - (e) Head-Examiner, Practical Examiner and Chairman, Degree Examination, other than the employees of the University, temporarily engaged on a fixed remuneration by the University to work as such
  - (f) Members of the Selection Committee other than employees of the University
  - (g) Members of the Faculties other than employees of the University
  - (h) Members of the Committees of Courses and Studies or specialists temporarily employed by the University

(ii) *Second Grade*—

- (a) Employees of the University whose substantive pay is Rs. 250

*Second Grade* —

- and above, but below Rs. 500 per month
- (b) Employees whose substantive pay is Rs. 145 and above, but below Rs. 250 per month

(iii) *Third Grade*—

- (a) Employees whose substantive pay is Rs. 100 and above but below Rs. 145 per month
- (b) Employees whose substantive pay is Rs. 50 and above but below Rs. 100 per month

(iv) *Fourth Grade*—

All the employees below the rank of office Assistants. Rs. 2

*Note.*— (a) No daily allowance will be admissible to an employee, unless he spends a night outside the headquarters.  
 (b) The rates of daily allowance shown in the above schedule are admissible in the State of Assam and Manipur. An employee while on tour outside the State of Assam and Manipur may draw daily allowance at double the rate ordinarily admissible to him.

- (c) If a first grade employee is deputed for some specific purpose by the University authorities in the interest of the University outside the State of Assam and Manipur, the controlling authority may allow him to draw either the usual daily allowance ordinarily admissible to him or the actual expenses incurred by him during the days on tour. If he is allowed to draw the actual expenses he will submit the relevant vouchers for each item of expenditure exceeding Rs. 20 and for the others he is to submit the following certificate:—

I certify that I have actually paid the amount of this bill and that it does not include any charge for the freight of any stores or goods other than my personal luggage and University properties.'

(d) Teachers of affiliated Colleges and other persons within the State of Assam and Manipur, temporarily engaged as External Practical Examiners, shall be governed by the T. A. Rules applicable to the University teachers according to the salaries drawn by them.

(e) Daily Allowance may not be drawn for a continuous halt of more than ten days at one place; provided that the Controlling Authority may grant general or individual exemption from the operation of this rule on such conditions as it thinks fit, if it is satisfied that such prolonged halts are necessary in the interest of the University.

(f) In the case of halts on tour, half the daily allowance ordinarily admissible under the rules may be drawn in addition to mileage allowance, on the day of arrival of the University employee at the

place of half, and on the day of departure, provided that no daily allowance will be permissible in respect of a place of halt from which the University employee departs on the same day on which he arrived at it.

Note-1. The day of arrival and departure will be treated as one day and must be included within the limit of ten days for the purpose of section 3 note (e).

2. The expression "place of halt" in the above rule does not include a temporary halt at a railway junction in the course of journey.

#### Mileage Allowance : General

4. A mileage allowance is an allowance calculated on the distance travelled which is given to meet the cost of a particular journey.

5. (a) For the purpose of calculating mileage allowance, a journey between two places is held to have been performed by the shortest of two or more practicable routes, or by the cheapest of such routes as may be equally short provided that when there are alternative railway routes and the difference between them in point of time and cost is not great, mileage allowance should be calculated on the route actually used.

(b) The shortest route is that by which the traveller can most speedily reach his destination by the ordinary modes of travelling. In case of doubt the controlling authority may decide which shall be regarded as the shortest of the two or more routes.

6. (a) The controlling authority may for special reasons to be recorded, permit mileage allowance to be calculated on a route other than the shortest and cheapest : provided that the journey is actually performed by such route.

(b) The absence in the public conveyance of the class of accommodation to which a University employee is entitled under rule 9 may be taken as a special reason for allowing mileage allowance by road, and consequently the controlling authority may on such occasions grant to an Employee travelling by road, road mileage limited to the amount which would have been admissible had the journey been performed by rail by the class of accommodation to which he is

ordinarily, entitled. The rate should be calculated according to the appropriate data in the railway time and fare table.

7. The point in any station at which a journey is held to commence or end is the chief public office or the post office.

8. Mileage allowance is differently calculated as shown in the following rules, according as the journey is or could be made by railway, by sea, by river steamer, by regular bus service, by road or by air.

#### Mileage Allowance for Journeys by Railway

9. Travelling allowance and incidental charges for journey by Railways shall be admissible to various grades of employees as below.

- (i) Vice Chancellor-Air conditioned or 1st class fare plus 12 pies per mile:
- (ii) Grade I - 1st "class plus 12 pies per mile.
- (iii) Grade II-1st class plus 8 pies per mile.
- (iv) Grade III-2nd class plus 5 pies per mile.
- (v) Grade IV-3rd class plus 3 pies per mile.

#### Mileage Allowance for Journeys by Recognized Bus and River-Steamer Service

10. The mileage allowance for the journeys on the Gauhati Shillong and Pandu-Shillong road performed by service cars shall be calculated according to the following rates :-

- (a) An employee of the first grade :-  $1\frac{1}{2}$  fare of No. 1 Service Class.
- (b) An employee of the second grade :-  $1\frac{3}{4}$  fare of No.2 Service, Second Class.
- (c) An employee of the third grade- $1\frac{3}{4}$  fare of No. 2 Service, Inter class.
- (d) An employee of the fourth grade- Single fare in No. 4 or No. 5 Service plus one daily allowance in respect of journeys from Gauhati to Shillong or vice versa and actual fare by No. 3

Service plus one daily allowance for journeys from Pandu Shillong and vice versa.

The above rule will be applicable to all other routes where the recognized bus and River-Steamer services with separate accommodation as above. Other, wise road mileage under rule 13 may be allowed.

#### Mileage Allowance for Journeys by Air

11. An employee of the University if required under orders of the controlling authority to travel by air instead of by train or steamer in order to save time or for some other reasons, may draw the actual expenses only. Otherwise if an employee travels by air of his own accord, he may draw either the actual expenses for his journey by air or mileage allowance by train or steamer admissible to him whichever is lower.

11 (a) Whenever available return tickets should be purchased when a person expects to perform the return, journey by air within the period during which a return ticket is available.

12. The controlling authority may, for special reasons to be recorded allow to a particular employee on a particular occasion mileage allowance at a higher rate not exceeding one and half air fare than is prescribed in rule. 11. Provided that when a University Officer is required under orders of the Controlling Authority to travel by air on confidential work he will be entitled to draw one and quarter air fare.

#### Mileage Allowance for Journeys by Road

13. (a) An employee of the first grade :-
- (i) If the tour does not involve spending a night away from headquarters : as. 5 (annas five) per mile ..
  - (ii) If the tour involves spending one or more nights away from headquarters : as 7 (annas seven) up to 40 miles and as 5 ( annas five) per mile thereafter :
- (b) An employee of the second grade:-
- (i) If a tour .does not involve spending a night away from headquarters: as 4 (annas four) per mile.
  - (ii) If the tour involves spending one or more nights away from the headquarters: as. 5 (annas five) up to 40 miles and as. 4 (annas four per mile thereafter.

- (c) An employee of the third grade as 3 (annas three) per mile.
- (d) An employee of fourth grade- as 2 (annas two) per mile.

**Explanation** - An employee returning to his headquarters after sunrise or thereafter is regarded as spending the night away from the headquarters .

**Note**-No travelling allowance is admissible for journeys within the radius of 5 miles from the headquarters.

#### Special Rules

14. The controlling authority may allow a University employee to travel by his own car instead of by train or steamer when required to do so in the interest of the University. In such a case the employee may draw mileage allowance at the rate of as 7-6 (annas seven and pies six) up to 40 miles and as 5-6 (annas five and pies six) thereafter.
15. The Vice-Chancellor of the University when on tour may draw daily allowance of Rs. 16 within the State of Assam and Manipur and Rs. 32 outside the State of Assam and Manipur. If he travels by his own car he may draw mileage allowance under rule 144 and if by train or steamer he may draw mileage allowance under rule 9 or that admissible to a first grade employee.
16. A Visiting Professor invited by the University to deliver special lectures will be treated as a University guest during the days of his halt at Gauhati. He may draw the actual expenses only either by train or steamer or by air to and from his place-of residence.
17. A College Inspector appointed from outside the State of Assam and Manipur may draw mileage allowance admissible to a first grade employee and daily allowance of Rs. 16 per day; but in case of Inspectors appointed from within the State of Assam and Manipur the daily allowance will be Rs. 7-8 only. The controlling authority may, however, for reasons to be recorded sanction daily allowance at a higher rate to a College Inspector.
18. When an employee of a lower grade is deputed to act in place of an employee of a higher grade the former may draw the travelling allowance admissible to the latter during the acting period.
19. When any University student is out on tour or academic excursion



Service plus one daily allowance for journeys from Pandu to Shillong and vice versa.

The above rule will be applicable to all other routes where there are recognized bus and River-Steamer services with separate accommodation as above. Other, wise road mileage under rule 13 may be allowed.

#### Mileage Allowance for Journeys by Air

11. An employee of the University if required under orders of the controlling authority to travel by air instead of by train or steamer in order to save time or for some other reasons, may draw the actual expenses only. Otherwise if an employee travels by air of his own accord, he may draw either the actual expenses for his journey by air or mileage allowance by train or steamer admissible to him whichever is lower.

11 (a) Whenever available return tickets should be purchased when a person expects to perform the return, journey by air within the period during which a return ticket is available.

12. The controlling authority may, for special reasons to be recorded allow to a particular employee on a particular occasion mileage allowance at a higher rate not exceeding one and half air fare than is prescribed in rule. 11. Provided that when a University Officer is required under orders of the Controlling Authority to travel by air on confidential work he will be entitled to draw one and quarter air fare.

#### Mileage Allowance for Journeys by Road

13. (a) An employee of the first grade :-

(i) If the tour does not involve spending a night away from headquarters : as. 5 (annas five) per mile ..

(ii) If the tour involves spending one or more nights away from headquarters : as 7 (annas seven) up to 40 miles and as 5 ( annas five) per mile thereafter :

(b) An employee of the second grade:-

(i) If a tour .does not involve spending a night away from headquarters: as 4 (annas four) per mile.

(ii) If the tour involves spending one or more nights away from the headquarters: as. 5 (annas five) up to 40 miles and as. 4 (annas four per mile thereafter.

- (c) An employee of the third grade as 3 (annas three) per mile.
- (d) An employee of fourth grade- as 2 (annas two) per mile.

**Explanation** - An employee returning to his headquarters after sunrise or thereafter is regarded as spending the night away from the headquarters .

**Note**-No travelling allowance is admissible for journeys within the radius of 5 miles from the headquarters.

#### Special Rules

14. The controlling authority may allow a University employee to travel by his own car. Instead of by train or steamer when required to do so in the interest of the University. In such a case the employee may draw mileage allowance at the rate of as 7-6 (annas seven and pies six) up to 40 miles and as 5-6 (annas five and pies six) thereafter.
15. The Vice-Chancellor of the University when on tour may draw daily allowance of Rs. 16 within the State of Assam and Manipur and Rs. 32 outside the State of Assam and Manipur. If he travels by his own car he may draw mileage allowance under rule 144 and if by train or steamer he may draw mileage allowance under rule 9 or that admissible to a first grade employee.
16. A Visiting Professor invited by the University to deliver special lectures will be treated as a University guest during the days of his halt at Gauhati. He may draw the actual expenses only either by train or steamer or by air to and from his place-of residence.
17. A College Inspector appointed from outside the State of Assam and Manipur may draw mileage allowance admissible to a first grade employee and daily allowance of Rs. 16 per day; but in case of Inspectors appointed from within the State of Assam and Manipur the daily allowance will be Rs. 7-8 only. The controlling authority may, however, for reasons to be recorded sanction daily allowance at a higher rate to a College Inspector.
18. When an employee of a lower grade is deputed to act in place of an employee of a higher grade the former may draw the travelling allowance admissible to the latter during the acting period.
19. When any University student is out on tour or academic excursion

or being deputed by the University authority for some other purpose, the rate of travelling allowance admissible to him may be fixed by the controlling authority in each particular case.

20. When a University employee uses a means of locomotion provided at the expense of the University, and does not pay the cost of its use or propulsion he is entitled to draw full daily allowance ordinarily admissible to him for each day or part of day of his tour, but no mileage allowance.

21. A University employee suffering or suspected to, be suffering from Tuberculosis or Cancer will be paid single fare by Railway or River Steamer or recognised Bus Service of the class to which the Employee is entitled under section 3 of the University T. A. Rules for his journey to and from a Clinic or Sanatorium within India for treatment or diagnosis, subject to the approval of the University Authority.

22. The Vice-Chancellor of the University shall be the controlling authority for the purpose of the Travelling Allowance Rules.

-----

## CHAPTER XI

### Leave Rules, 1955.

1. These rules shall apply to (i) all whole-time employees (other than 4th Grade employees) holding substantively a permanent appointment in the University, and (ii) officers appointed for a term under the provisions of the Gauhati University Act, 1947.

2. Leave is earned by actual service only.

Note— Actual service shall include besides the time spent on duty,

(i) University vacations and holidays except such vacations and holidays as fall within the time during which an officer or an employee is absent on leave, and

(ii) Casual leave.

3. Leave cannot be claimed as of right. When the exigencies of the University service so require, discretion to refuse or revoke leave of any description is reserved to the authority empowered to grant it.

4. Leave ordinarily begins on the day on which an officer or an employee relinquishes his duties and ends on the day preceding the date on which he resumes them, or if duties are relinquished or resumed in the afternoon, the leave shall commence or end respectively on the following day.

5. An officer or an employee who remains absent after the end of his leave is not entitled to leave salary during the period of such absence unless his leave is extended by the authority competent to grant leave and that period will be debited against his leave account.

6. Leave, other than casual leave to officers and teachers will be granted by the Executive Council and that to other employees by the Vice-Chancellor on the recommendation of the Heads of Departments to which they are attached.

Note—For the purpose of this rule, the phrase 'Heads of Departments' will mean the Registrar, the Treasurer, and the Secretary, University Classes.

7. Absence on academic work, for which sanction of the Vice-Chancellor has been obtained or on University duty shall not be reckoned as leave.

8. No person while on leave shall be permitted to accept a salaried appointment or undertake remunerative work other than work in connection with examinations except with the permission of the Executive Council.

9. Leave may be of the following kinds:-

(a) Casual leave

(b) Ordinary leave on average pay

(c) Sick Leave

(d) Extraordinary leave without pay.

10. Casual Leave :

(i) Casual leave which cannot be accumulated and cannot be joined to any other kind of leave, can be granted upto 10 days in one calendar year.

(a) to any officer of the University, by the Vice-Chancellor.

(b) to the Head of a teaching Department by the Vice-Chancellor.

(c) to other teachers by the Secretary, University Classes on application through the Head of the Department, if any.

(d) to the other employees by the Head of the Department concerned as enumerated in rule 6.

(ii) Casual leave may be taken either at the beginning or end of holidays provided that the period of total absence, including holidays, does not exceed 10 days.

(iii) Casual leave should always be applied for and granted before it is taken.

(iv) In addition to above 10 days' casual leave, 9 more days casual leave on special cases on previous application may be granted to the officers and employees other than teachers of the University, by the Head of the Department concerned and in cases of officers by the Vice-Chancellor.

#### 11. Ordinary leave on average pay:

(a) Ordinarily a teacher in permanent employment of the University will be entitled to leave on average pay for a period equivalent to 1/22 (one twentysecond) of actual service. But if a teacher is detained on University duty during a vacation and cannot enjoy the vacation as a whole or any part of it for such detention, he shall, in addition, be entitled to leave on average pay for 1/11 (one eleventh) of the period of the vacation thus detained on duty. The maximum amount of such leave which may accumulate to the credit of a teacher is 4 (four) months.

(b) An officer or an employee (other than teachers) shall be entitled to leave on average pay for a period, of 1/11 (one eleventh) of actual service.

The maximum amount of such leave which may accumulate to the credit is 4 (four) months.

Definition :- In these rules 'average pay' means the average monthly pay earned during the twelve complete months immediately preceding the month in which leave is taken, provided that in the case of an officer teacher or other employee who has been on leave during those twelve months such period of leave shall be excluded, from the calculation.

Provided that the charge allowance payable to teachers placed in charge of any teaching department or section thereof will not be paid

for the period during which such teacher is on ordinary leave on average pay or sick leave.

Provided further that in the case of a teacher or any employee drawing a salary of Rs. 300 per mensem or less the average pay shall be deemed to be the pay earned on the date when leave is taken.

#### 12. Sick Leave :

(a) Sick leave on half-average pay upto a maximum of six months may be granted at any time, by the Executive Council to an officer, teacher or other employee who has no ordinary leave to his credit; and half its period will be debited against his leave account.

(b) Sick leave may be extended to a maximum period of 12 (twelve) months in the whole period of service subject to such conditions as may be determined in each case by the Executive Council.

(c) When an officer, a teacher or an employee of the University is suffering or is suspected to be suffering from Tuberculosis or Cancer and is declared to be a clear case by a competent medical officer approved by the Executive Council in this behalf, the Executive Council may grant leave on average pay for one year by instalments of 4 months. But, if before the expiry of the maximum leave the case is certified to be a closed one, he will be allowed to resume his employment on production of necessary fitness and other certificates as may be insisted upon by the Executive Council.

(d) In order to obtain sick leave the application must be supported by a medical certificate from a medical officer of the rank of a Civil Surgeon or an Assistant Surgeon.

#### 13. Extraordinary leave without pay:

When no other leave by ordinary rules is admissible, extraordinary leave without pay for a period not exceeding 3 years for an officer or an employee (other than a teacher) and not exceeding 5 years in case of a teacher may be granted by the Executive Council under condition to be determined in each individual case, provided that the interest of the University is not prejudiced by such grant of leave. Such leave is not to be debited to the leave account.

The above periods may however be extended by the Executive Council.

#### 14. Leave due :-

- (a) A leave account shall be maintained by the Treasurer in all cases.
- (b) The leave due to an officer or a teacher or other employee is the amount of leave earned representing the credit under rule 11 less the amount of leave taken representing the debit under rule 14(c).
- (c) From the amount of leave earned by an officer, a teacher or other employee, the actual period of leave on average pay and half the period of leave on half average pay taken shall be deducted.

15. Leave of any kind should always be applied for and sanctioned before it is availed of.

16. Except as otherwise provided, when leave is combined with any vacation or holidays, and the employee on such leave fails to return to duty on the day following, the vacation or holidays shall be counted as leave; and generally, if a vacation or holidays falls between two periods of leave without interval between the vacation or holidays and the period of leave, the period of vacation or holidays shall be reckoned as leave; but the Executive Council may decide not to count such vacation or holidays as leave, if the leave either preceding or following the vacation or holidays does not extend over more than 7 (seven) days.

17. Any employee who overstays any vacation and then applies for any kind of leave, may be granted leave without pay for the period overstay, but the Vice-Chancellor or the Executive Council as the case may be, may grant him any other kind of leave.

18. When the day immediately following the day on which leave granted by a competent authority (under rules 11, 12 or 13) to an officer, teacher or other employee expires is a holiday or vacation, he may as a matter of course join or resume on the day when he is due to join the post which he held, before going on leave, in absence of any specific order from the Executive Council to the contrary. Provided that such a joining date is not Sunday or a Public holiday; but if it happens to be a

Sunday or a Public holiday or a series of holidays he may join on the following day.

No :- 'Public holiday' means a holiday notified by the Government of Assam.

19. When a teacher is granted leave under rule 13 for higher studies whether within or outside India, the period of absence on such leave shall be counted towards increment in the time scale of his pay.

20. Leave rules for temporary full-time employees (other than 4th Grade employees) not covered by rule 1,

- (a) These employees may be granted casual leave upto 10 days in a calendar year.
- (b) The earned leave on half-average pay admissible to these employees is 1/30 (one thirtieth) of the period of actual service upto a maximum of 30 days and when earned leave due amounts to 30 days they cease to earn such leave. But if a temporary teacher is detained on University duty he shall also be entitled to leave on half average pay for 1/5 (one-fifth) of the period of vacation detained on duty.
- (c) They may also be granted sick leave on half-average pay on production of medical certificate for 10 days in each completed year of service subject to a maximum of 3 months.
- (d) The authorities empowered to grant leave to these temporary employees are the same as those empowered for corresponding permanent employees.

21. Leave to the fourth Grade Employees:

(a) in permanent employment,-

- (i) Casual leave upto 10 days in a calendar year may be granted by the Heads of the Departments. The casual leave will not accumulate and it cannot be joined to any other kind of leave.
- (ii) They will be entitled to ordinary leave on average pay for a period equivalent to 1/22 (one-twentysecond) of actual service. But when 30 days accumulate no further leave is earned
- (iii) They will also be entitled to sick leave under medical certificate for 10 days in each completed year of service on half-average pay subject to a maximum of 3 months in the whole period of service.

(b) For temporary 4th Grade employees :-

- (i) They may be granted casual leave up to 10 days in a calendar year by the Heads of the Departments.
- (ii) They may also be granted sick leave on half average pay for 10 days in each completed year of service on production of medical certificate and on recommendations from the Heads of the Departments by the Vice-Chancellor. These temporary employees are not entitled to any earned leave.

22. Leave other than casual leave to 4th. grade employees of the University will be granted by the Vice-Chancellor on the recommendation of the Heads of Departments to which they are attached.

23. Leave to Part-time teachers of the University :

Part-time teachers of the University are not entitled to any ordinary leave on average pay. Such a teacher will however be entitled to (a) casual leave upto 15 days in a Calendar year and (b) medical leave upto two months in the whole period of part-time service, and during such leave he will be granted leave-salary subject to the condition that it shall not exceed what remains from his pay after provision has been made for the efficient discharge of the duties of the post during his absence; where, however, no such provision is made, the leave salary shall be limited to half of the absentee's pay at the time of taking leave.

If a part-time teacher in any department is also a teacher (or officer) of the University holding a full-time appointment in another capacity, he will also be governed by the above rule for part-time teachers, in so far as his part-time appointment is concerned.

24. No leave shall be granted beyond the date on which an officer, teacher or other employee must compulsorily retire :

Provided that the authority empowered to grant leave, may allow an officer, teacher or other employee who has been denied in whole or in part, on account of exigencies of service, the earned leave which was due to him pending retirement, the whole or any portion of the earned leave so denied, even though it extends to a date beyond the date on which an officer, teacher or other employee must compulsorily retire.

Provided further that a University officer, teacher or other employee whose service has been extended in the interest of the University beyond the date of his compulsory retirement may similarly be granted either within the period of extension or if the conditions of the preceding proviso are satisfied after its expiry any earned leave which could have been granted to him under the preceding proviso had he retired on that date and in addition any earned leave due in respect of such extension.

25. Leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in family or household of an officer, teacher or other employee may however be treated as casual leave. Such leave may be granted for a period not exceeding 21 days or in exceptional cases 30 days. If absence for reasons of quarantine exceeds the maximum of 21 days or in exceptional cases 30 days, the excess only should be sanctioned as ordinary leave. Such leave may be granted when necessary in continuation of other leave subject to the above maximum. No substitute should be appointed in place of an officer, teacher or other employee during the casual leave period of his absence on such leave. The taking of this casual leave for reasons of infection will not count against the ordinary amount of casual leave admissible in a calendar year.

26. Notwithstanding anything contained in these rules leave already earned and accumulated to any officer, teacher or other employee by virtue of the old rules will stand and this amount of leave will not be counted towards maximum limits of any leave to accumulate under the new rules.

27. These rules shall come into force from the 1st April, 1955.

## CHAPTER XXII

### PROVIDENT FUND STATUTE

(Under sec 36 (1) of the-G. U. Act, 1947)

1. (i) There shall be a Provident Fund for the benefit of the permanent officers, teachers and clerical staff of the University.
  - (ii) The management of the Provident Fund shall vest in the Executive Council which may from time to time make regulations or issue such general or special directions as may be consistent with the Statutes as to :-
    - (a) the conduct of the business of the Fund, and
    - (b) any matter relating to the Fund, or its management or the privileges of the depositors, not herein expressly provided for, or vary or cancel any regulations made or directions given.
  - (iii) (a) Every servant of the University holding a permanent substantive appointment and receiving a salary of Rs. 60 per mensem or more shall be entitled and required to subscribe to the Provident Fund. Part time, temporary or officiating servants or servants appointed for less than two years shall not be so entitled.
  - (b) Persons appointed on probation to substantive appointments will be entitled to subscribe to the Provident Fund, but in case their services terminate before their confirmation they shall not be entitled to receive any portion of the University contribution or the interest accruing thereon.
  - (iv) Every servant of the University entitled to the benefits of the Provident Fund shall be required to sign a written declaration in the prescribed form that he has read this Statute and agrees to abide by it, and shall hand in for registration in the University Office the names of the person or persons to whom he wishes the balance at his credit to be paid in the event of his death.

The subscriber may from time to time add or change his nominee by written application to the Executive Council.
  - (v) A register of such nominees shall be kept in the University Office.
  - (v) The rate of subscription shall be one anna per rupee of the

monthly salary, and the amount calculated on this basis shall be deducted from the monthly salary of the employee.

*Note*—No subscription or contribution shall be made to the Provident Fund of an employee who is on leave without pay.

(vi) The University shall in the case of each subscriber make a monthly contribution equal to the contribution from the subscriber.

(vii) (a) The amounts accruing to the Fund shall be placed in such bank or banks as may be approved from time to time by the Executive Council or invested in securities authorized by the Indian Trusts Act, 1882 or in National Savings Certificates, at the discretion of the Executive Council.

Interest at the rate fixed for the purpose by the Executive Council from time to time shall be credited to each subscriber's account.

(b) The subscription paid by a subscriber and the contribution by the University shall be entered monthly in a separate account for each subscriber.

(c) The accounts of the Fund shall be audited once a year and a statement of the total amount to the credit of each subscriber shall be furnished to him.

(viii) A subscriber at the termination of his service shall be entitled to receive the amount which accumulates to his credit.

(ix) On a subscriber's death, the amount at the credit of the subscriber shall be paid to the person or persons duly nominated by him or when no such nomination is made, to his legal heir or heirs.

(x) The amount at the credit of a subscriber shall not be subject to any deduction even to cover loss or damage sustained by the University through the subscriber's misconduct or negligence.

(xi) (a) No final withdrawal shall be allowed until the termination of the subscriber's service or his death. But in case of necessity of which the Executive Council shall be the sole judge, the Executive Council may allow a subscriber an advance of a sum not exceeding the total amount subscribed by him at a rate of interest one percent higher than the rate at which interest is credited to subscribers.

(b) Recoveries towards the amount advanced shall be made with interest in monthly instalments not exceeding thirty as may

be decided by the Executive Council, commencing from the first payment of a full month's salary after the advance is granted, but no recovery shall be made from a subscriber when he is on leave otherwise than on full pay.

(c) When a subscriber has already taken an advance, he shall not be eligible for a fresh advance until the amount already advanced has been fully paid up.

*Note.*— In the foregoing clauses of the Statute, subscription means the amount paid by the subscriber and contribution means the amount contributed by the University.

### Provident Fund Statute, 1955.

1. There shall be a Provident Fund for the benefit of the permanent servants of the University.
2. Every servant of the University holding a permanent appointment and receiving a salary of Rs 40 per mensem or more shall be entitled and required to subscribe to the Provident Fund. Part-time, temporary or officiating servants or servants appointed for less than five years shall not be so entitled.
3. The management of the Provident Fund, privileges of the subscribers and any other matter relating to the fund shall be governed by the relevant provisions of the Provident Fund Statute made under Sec. 36 (1) of the Gauhati University Act, 1947 for the benefit of permanent officers, teachers and clerical staff of the University.

## CHAPTER XXIII

### Remuneration

- |  |     |
|--|-----|
| 1. (i) University Officer &                                      | Rs  |
| Officer-in-charge- (a) (when no. of candidates is less than 100) | 100 |
| (b) (when no. of candidates is 100 or more)                      | 200 |
| (ii) Assistant Officer-in-charge ...                             | 125 |

### 2. Tabulator :-

- |  |     |
|--|-----|
| (a) Original Examination (above 2000 candidates) | 350 |
| (b) do (upto 2000 candidates)                    | 300 |
| (c) Compartmental Examination                    | 100 |
| (d) M.A, Law, B.T. & M.B.B.S. Examination.       | 100 |

### 3. Compilers of Crossed List :-

- |  |     |
|--|-----|
| (a) Matriculation ..   | 150 |
| (b) I.A, I.Sc, I.Sc. (Ag), I.Com. and Secretarial Practice. ...            | 100 |
| (c) B.A, B.Sc, B.Sc. (Ag),<br>B.Com., Law, B.T., M.B.B.S. & B.V.Sc. & A.H. | 100 |

### 4. Sorter of Confidential Papers per day

- |                    |    |
|--------------------|----|
| 5. Invigilators :- | 15 |
|--------------------|----|

#### \* (i) Supervising Invigilator for Matriculation Examination-(per sitting)

- |  |   |
|--|---|
|  | 5 |
|--|---|

#### \* (ii) Invigilators for M.A., M.Sc., M.Com. Examinations (per sitting)

- |  |   |
|--|---|
|  | 5 |
|--|---|

#### (iii) Invigilators for other Examinations (per sitting)

- |  |   |
|--|---|
|  | 4 |
|--|---|

#### 6. Scrutinizers of answer scripts (per script)

- |  |       |
|--|-------|
|  | As. 2 |
|--|-------|

#### 7. For re-examination or standardising Half of examiners' Fees.

- |  |       |
|--|-------|
|  | As. 2 |
|--|-------|

#### 8. For drawing up instructions for marking answer scripts in a subject where there is no Head Examiner :

- |                   |    |
|-------------------|----|
| (i) Matriculation | 25 |
| (ii) Intermediate | 30 |

### 9. Paper Setters

- |                                     |    |
|-------------------------------------|----|
| (i) Matriculation... .. (per paper) | 25 |
| Translation pieces in English II.   | 13 |

#### (ii) L.A., I.Sc., I.Sc. (Agr) (Theoretical or Practical),

- |  |    |
|--|----|
| I.Com. & Secretarial Practice. (per paper) | 30 |
|--|----|

#### (iii) B.A., B.Sc., B.Com. (Pass)

- |  |    |
|--|----|
| (Theoretical or Practical. (per paper) | 35 |
|--|----|

#### (iv) Do (Hons)

- |             |    |
|-------------|----|
| (per paper) | 40 |
|-------------|----|

#### (v) B.T. & Teachers' Training Certificate (per paper)

- |  |    |
|--|----|
|  | 35 |
|--|----|

#### (vi) B.T., (Theoretical or Practical) (per half paper)

- |  |    |
|--|----|
|  | 20 |
|--|----|

#### (vii) Law (Preliminary, Intermediate or Final, (per half).

- |  |    |
|--|----|
|  | 32 |
|--|----|

\*These rates are applicable for University Centres only.

(viii) M.A., M.Sc., M.Com. ... (per paper)	70	(d) M.Sc.	(per candidate)	4-0
(ix) First M.B.B.S. for 100 marks	35	(e) B. T. for 50 marks	(per candidate)	0-12
(x) Final M.B.B.S. for 100	50	(f) for 100 marks	do	1-0
(xi) Practical Examination for 100 marks		(g) M.B.B.S. (First or Final)	(per candidate)	3-0
First M.B.B.S.	50	(h) External Practical Examiner		
Final M.B.B.S.	60	for all Examinations	(per paper)	120-0
(xii) Practical Examination for 50 marks	30	In a subject where there are very few scripts the remuneration will be at the above rates or Rs. 15 whichever is greater in case of Matriculation, Intermediate and B.A., B.Sc, B.Se (Agr), and B. Com. (Pass); and Rs. 20 In case of Degree Honours and other higher examinations with effect from 1949.		
First M.B.B.S.	40	Internal Practical Examiner will be paid at the above rates subject to a minimum of Rs. 50 and maximum of Rs 100.		
Final M.B.B.S.	30			
(xiii) First B.V.Sc. & A.H. for 100 marks	35			
(xiv) Final B.V.Sc. & A.H. for 100 marks				

### 10. Examiners

(i) Matriculation	(per paper of 100 marks)	0-8
do	(per half paper)	0-6
(ii) I.A., I.Sc. I. Sc.(Agr), I.Corn., and : Secretarial Practice.	(per paper)	0-10
(iii) B.A., B.Sc, B.Sc. (Agr)	(per half paper)	1-0
B Com. (Pass)	(Hons)	1-8
do		
(iv) (a) M.A. M. Sc. & M.Com. M.B.B.S	(per half paper)	1-8
(b) Thesis Examiner for M.Sc Examination	(per Thesis)	25-0
(v) D. Phil. (External Thesis Examiner)		100-0
(vi) B. T. & Teachers Training Certificate	(per paper)	1-0
(vii) Law Examination	(per half paper)	1-0
(viii) First B V.Sc. & A. H. Examination	(per paper)	0-10
(ix) Final B.V.Sc. & A.H. Examination' (,)		1-0
(x) Practical Examination :-		
(a) I.A., I.Sc., I. Sc. (Agr), & Secretarial Practice, First B. V. Sc. & A.H.	(per candidate for each examiner)	0-12
(b) B. A. B.Sc., B.Sc. (Agr)-(pass) do		1-8
(c) B.A., B.Sc B.Sc. (Agr) (Hons) do		3-0

11. Head Examiners & Chairman.		
For subjects with one paper of 100 marks	Rs.200	
For Subjects with two papers of 100 marks each	Rs.400	
For subjects with three papers of 100 marks each	Rs.600	
Chairman, Degree Examinations (consolidated)	Rs.350	
In addition to the above amount they will be entitled to remuneration on 5 % of the total number of scripts in their subject at the Examiner's rate.		
12. Moderator's Fee : Same as Paper Setters' Fee		
13. Remuneration to the College Inspector	Rs. 150 for each college inspected.	
14. Practical Examination Expenses .		
(i) I.A., I.Sc., & I.Sc. (Agr)	(in Chemistry)	per candidate
	(in other subjects)	Rs. 2
(ii) B.A., B.Sc., & B.Sc. (Agr) (Pass)		as 12
(iii) do (Hons)	(in Chemistry)	Rs. 2-8
	(in other subjects)	Rs. 1-8
(iv) First & Final M. B. B. S.	(in Chemistry)	Rs. 4
(v) B. V. Sc & A. H Examination	(in other subjects)	Rs. 3
		Rs. 8



Physics	as 4
Chemistry	as 8
Botany	as 4
Zoology	as 4
Parasitology	as 8
Hygiene	as 8
Physiology & Biochemistry	as 8
Anatomy	Rs. 3
Animal management	Rs. 3

15. Remuneration to orderlies, clerks and demonstrators at the University Centres, and at the centres where Practical Examinations in Science subjects are held.

Clerks (for theoretical examination only)	Rs.2 per sitting
Demonstrators	Rs.2 per sitting
Orderlies	Rs.1 per sitting

#### Chapter XIV

1. Marks (for any examination)	Rs. as.
2. Detailed Marks (for any examination)	4-0
3. Crossed List (for any examination)	6-0
4. Order of Merit fee	0-4
5. Duplicate Admit Card	5-0
6. Provisional Matric Certificate	2-0
7. Provisional Intermediate Certificate.	4-0
8. Duplicate Matric Certificate	2-0
9. Duplicate Intermediate Certificate	4-0
10. Provisional Diploma	5-0
11. Diploma fee	5-0
12. Duplicate Diploma (within 5 years)	5-0
13. Duplicate Diploma (beyond 5 years)	10-0
14. Migration fee for school students	15-0
15. Migration Fee for College Students.	20-0
16. Late Admission and Condonation of Break of Studies ( School students)	3-0

(58)

17. Late Admission and Condonation of Break of Studies (College Students).	5-0
18. Correction of Age Entry (School Students)	10-0
19. Change of Surname	50-0
20. Registration Fee	4-0
21. Duplicate Registration Fee	2-0
22. Fee for Registration of Graduates	Initial fee Rs. 15 and Annual fee of Rs. 10 for ten years or compounded fee Rs. 75.

23. Examination Fees.	18
(i) Matriculation ..	30
(ii) LA, LSc., 1.Sc. (Agri.) I. Com., and Secretarial Practice.	55
(iii) B.A., B.Sc., B.Sc. (Agr.) and B Com. (Hens)	45
(iv) B.A., B.Sc., B.Sc. (Agr.) and B. Com. (Pass)	100
(v) M. A, M. Sc, M. Com.	200
(vi) D. Phil, D. Litt. & D. Sc.	40
(vii) B. T. (Part or full)	30
(viii) Law (Preliminary, Intermediate or Final).	60
(ix) First M. B. B. S.	50
(x) Final M. B. B. S. (Part I or II)	60
(xi) First B. V Sc. & A. H.	100
(xii) Final B. V. Sc. & A. H.	25
(xiii) Teachers' Training Certificate	3
(xiv) Practical Examination fee in Science Subjects of I.A., I.Sc., I.Sc. (Agri.)	15
(xv) Compartmental or Special Examinations. I.A., I.Sc., I.Com. & Sec. Practice	23
(xvi) Delay Fine B.A, B.Ss, B.Sc.(Agri) & B. Com.	5
(xvii) Non-collegiate fee or Permission fee (male or female) Intermediate & Degree Examinations	20
(xviii) Change of Centre	10
(xix) Matriculation Teacher and Female Private Candidate's Permission Fee	18

(59)

(xx)	Examination in one or two Subjects only.	Half the corresponding Examination fee	
(xxi)	Re-examination of Scripts (per subject)		10
(xxii)	Centre Fee at University Centre		4

**Refund of Examination Fees:**

1. Examination fees paid by a candidate may be refunded or carried over for the purpose of the next Examination of the same standard in the following cases :-
  - (a) Death of the candidate before the commencement of the Examination.
  - (d) Illness of the candidate or death of parents before the commencement of the Examination.
2. Applications for refund or carrying over will not be considered unless recommended by the Head of the institution concerned or the Officer in charge of the Examination Centre, at which the candidate was enrolled, within one month from the commencement of the Examination.
3. In case of illness, medical certificate should be produced,
4. In case of refund, Rs. 4 will be deducted in each case for incidental expenses.
5. The Registrar is authorized to take necessary action in each case after satisfying himself that the conditions laid down have been fulfilled.
6. In case of payment by a candidate in excess of prescribed rates, the Treasurer is authorized to refund the amount paid in excess of the prescribed amount.

Form No. A-1

**Appendix B (Budget heads & Forms)  
Budget Estimate for the Year 19.....  
1. General Fund Account**

Head of Accounts	Actuals for	Actuals for	Sanctioned	Revised	Estimates	Estimates	Remarks
	Income	Income	Estimates	Estimates	for	for	

- Government Grants :-
- (i) Recurring grants.
  - (ii) Special Recurring grants.
  - (iii) Non-recurring grants.
- (B) Other Grants :-
- (i) General Purpose etc.
- Total Govt. Grants
2. Fees from University Classes :-
- (i) Admission Fees
  - (ii) Tuition Fees
  - (iii) Games & Common Room Fees
  - (iv) Hostel Fees & Fines
  - (v) Cauton Money
  - (vi) Examination Fees
  - (vii) Other Miscellaneous Fees
- Total University Classes

Head Nos. (69)

- Head of Accounts
- (ix) B. V. Sc. & A. H.
- (x) Agriculture
- (xi) Non-Collegiate & Permission Fees
- (xii) Centre Fees
- (xiii) Change of Centre Fees
- (xiv) Delay Fine etc, etc.
6. Publications :
- (i) Sale of Text Books
- (ii) Calendar, List of Text Books etc.
- Total Publications
7. Miscellaneous Fees :
- (i) Registration of Students
- (ii) Migration
- (iii) Late Admission and Condonation of break in Studies
- (iv) Mark Sheet & Cross Lists
- (v) Registration of Graduates
- (vi) Diploma and Provisional Certificates

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head Nos. (70)

- Head of Accounts
- Fees from Constituent Colleges :-
- (i) Admission Fees
- (ii) Tuition Fees
- (iii) Games & Common Room Fees
- (iv) Hostel Fees & Fines
- (v) Cauton Money
- (vi) Other Miscellaneous Fees
- Total fees from Constituent Colleges
4. University Library :
- (i) Cauton Money
- (ii) Fees & Fines
- (iii) Recoveries
- Total University Library
5. Examination Fees :
- (i) Matriculation
- (ii) Intermediate
- (iii) B. A., B. Sc. & B. Com.
- (iv) B. T. & Teachers' Training Certificate
- (v) M. A., M. Sc. & M. Com.
- (vi) Law
- (vii) D. Phil.
- (viii) M. B. B. S.

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

1. Head Nos.

- (A) Pay & Allowances of administrative staff :-
  - (a) University Officers
  - (b) Office Establishment
- Total (A)
- (B) Other Charges :-
  - (a) Stationery
  - (b) Printing
  - (c) Postage, Telegrams & Telephone
  - (d) Advertisement
  - (e) Law Expenses
  - (f) Travelling Allowances :-
    - (i) University officers and office establishment
    - (ii) Members of University Authorities and Bodies
- Total (B)

1. General Fund Account Expenditure

Actuals for  
 Actuals for  
 Sanctioned Estimates for  
 Revised Estimates for  
 Estimates for  
 Remarks

Form No. A-1

Head Nos.

- (vii) Convocation receipts
- (viii) Other Miscellaneous
- (ix) Recoveries
- Total Miscellaneous Fees
- 8. Rent & Taxes, Interest, Divident etc. :
  - (i) Bank Interest on C/D account.
  - (ii) Interest on Endowment transferred
  - (iii) From Endowment Fund.
  - (iii) Rent & Taxes from University Colony & University Town.
- Total Rent & Taxes etc.
- 9. Receipt from Students' Halls :
  - (i) Seat Rent, Light, Establishment etc.
  - (ii) Caution Money.
- Total Receipt from Students' Halls

Actuals for  
 Actuals for  
 Sanctioned Estimates for  
 Revised Estimates for  
 Estimates for  
 Remarks

2 Head Nos.

- Head of Accounts
- Teaching Departments
- (A) Pay & Allowances :-
  - (i) Teachers
  - (ii) Office Establishment
- (B) Laboratory Equipments :-
  - (i) Botany Department
  - (ii) Anthropology Department
  - (iii) Statistics Department
  - (iv) Geology Department
  - (v) Geography & Education Departments
  - (vi) Chemistry
  - (vii) Physics, etc.
- Total (B)
- (C) Contribution to P.G. Games fund
- (D) Contribution to U. G. Games Fund
- (E) P. G. Common Room Fund
- (F) Miscellaneous Contingencies
- (G) Furniture & Fixtures
- (H) Maintenance of students' Hall
- (i) Establishment
- (ii) Rent & Taxes

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head Nos.

- Head of Accounts
- Remuneration of College Inspectors and Experts
- (h) Paper
- (i) Insurance
- (j) Assets & Properties :-
  - (i) Furniture & Fixtures
  - (ii) Duplicator & Type writer
  - (iii) Miscellaneous Properties etc.
- Total (j)
- (k) Maintenance of University Properties :-
  - (i) Motor Vehicle repairing charge
  - (ii) Furniture & Typewriters etc.
- Total (k)
- (l) Livesties for menial staff
- (m) Publications :-
- Total (m)
- (n) Convocation expense
- (o) Entertainment of University Guests
- (p) Miscellaneous Contingencies
- Total (B)
- Total General Administration

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head Nos.

- (a) Matriculation Examinations :-
  - (i) Printing of forms
  - (ii) Remuneration to Paper setters.
  - (iii) Remuneration to Examiners.
  - (iv) T. A. & Haltage to Examiners & Scrutinisers and Tabulators
  - (v) Centre Expenses
  - (vi) Miscellaneous
- (b) Intermediate Examination :-
  - (i) Printing of forms
  - (ii) Remuneration to Paper setters
  - (iii) Remuneration to Examiners
  - (iv) T. A. & Haltage to Examiners & Scrutinisers
  - (v) Centre Expenses
  - (vi) Miscellaneous

Total (b)

Total (a)

Head of Accounts

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head Nos.

- 3. Constituent Colleges :-
  - (a) Pay & Allowances :-
    - (i) Teachers
    - (ii) Office Establishment
  - (b) Furniture
  - (c) Book & Periodicals
  - (d) Contribution to Games Fund
  - (e) Common Room
  - (f) Miscellaneous Contingency
  - (g) Maintenance of students, Halls
- 4. Library :-
  - (a) Pay & Allowances
  - (b) Books & Periodicals
  - (c) Furniture & Fixtures
  - (d) Contingency

Total Head No. 4

Total Head 3

Total Head 2

Head of Accounts

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head Nos.

- (g) Agricultural Examinations :
  - (i) Printing of forms
  - (ii) Remuneration to Paper setters
- Total (f)
- (vi) Miscellaneous
- (v) Centre Expenses
- (iv) T. A. & Halage to Examiners
- (iii) Remuneration to Examiners
- (ii) Remuneration to Paper setters
- (i) Printing of forms

- (f) M. B. B. S. Examinations :
  - (i) Printing of forms
  - (ii) Remuneration to Paper setters
  - (iii) Remuneration to Examiners & Tabulators
  - (iv) T. A. & Halage to Examiners
  - (v) Centre Expenses
  - (vi) Miscellaneous
- Total (e)

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head Nos.

- (c) B. A., B.Sc. & B.Com/Examinations :-
  - (i) Printing of forms
  - (ii) Remuneration to Paper setters
  - (iii) Remuneration to Examiners, Scrutinisers and Tabulators
  - (iv) T. A. & Halage to Examiners & Scrutinisers
  - (v) Centre Expenses
  - (vi) Miscellaneous
- Total (d)

- (d) B. T. & Teachers' Training Certificate Examinations
  - (i) Printing of forms
  - (ii) Remuneration to Paper setters
  - (iii) Remuneration to Examiners, scrutinisers and Tabulators
  - (iv) T. A. & Halage to Examiners & Scrutinisers
  - (v) Centre Expenses
  - (vi) Miscellaneous
- Total (c)

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head Nos.	Particulars
9.	Contribution to Provident Fund :- Total Head No. 8
	(a) Salaries of Garden Staff
	(b) Dearness Allowance
	(c) Other Allowances and Honoraria
	(d) Contingencies
8.	Maintenance of Garden and Roads :- Total Head No. 7
	(a) Rent on buildings & quarters
	(b) Taxes
	(c) Electric Charges
7.	Rent & Taxes :- Total Head No. 6
	(a) Repairing Charges etc.
6.	Maintenance and repair of buildings :- Total Head No. 5
	(k) Printing of confidential Papers
	Total (j)
	(v) Centre Expenses
	(vi) Miscellaneous

Head Nos.

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head Nos.	Particulars
(i)	M. A. M. Sc. & M. Com. Examinations :- Total (h)
	(v) Centre Expenses
	(iv) T. A. & Halage to Examiners & Tabulators
	(iii) Remuneration to Examiners, Scrutinisers & Tabulators
	(ii) Remuneration to Paper setters
	(i) Printing of forms
(h)	B. V. Sc. & A. H. Examination Total (g)
	(vi) Miscellaneous
	(v) Centre Expenses
	(iv) T. A. & Halage to Examiners & Scrutinisers
	(iii) Remuneration to Examiners, Scrutinisers and Tabulators
	(ii) Remuneration to Examiners, Scrutinisers and Tabulators
	(i) T. A. & Halage to Examiners

Head Nos.

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks



Head Nos.

- 12. Transfer to Capital Endowment Fund, Reserve Fund etc. :-
  - (a) Transfer to Capital Account
  - (b) Transfer to General Endowment Fund
  - (c) Transfer to Reserve Fund etc.
- 13. Suspense :-
  - (a) Deposits
  - (b) Advance
  - (c) Refund of fees etc.

Total Head No. 13  
GRAND TOTAL

Total Head No. 12

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head of Accounts

Head Nos.

- 10. Scholarships & Prizes :-
  - (a) University Post Graduate and Under Graduate Scholarships
  - (b) University Prizes
  - (c) University Research Fellowship
  - (d) Scholarships awarded by Govt.
- 11. Grants :-
  - (a) Sports & Debates
  - (b) Contribution to Inter University Board
  - (c) Contribution to National Cadet Corps
  - (d) Delegates' Expenses to All India conferences
  - (e) Academic Excursion
  - (f) Visiting Professors' Expenses
  - (g) Miscellaneous

Total Head No. 9

Total Head No. 10

Actuals for

Actuals for

Sanctioned Estimates for

Revised Estimates for

Estimates for

Remarks

Head of Accounts

## Gauhati University

Schedule of Pay and Allowances for the year

1	Serial Number
2	Head of Accounts
3	Designation
4	Number of Appointment
5	Scale of pay
6	Present pay
7	Total Increment during the year
8	Total Annual Charges (pay)
9	Special Allowance (Annual)
10	House Allowance (Annual)
11	Dearness Allowance (Annual)
12	Total Gross Charge (Annual)
13	Remarks

## GAUHATI UNIVERSITY

Receipt No. \_\_\_\_\_ Book No. \_\_\_\_\_ Date \_\_\_\_\_  
 Received from \_\_\_\_\_  
 the amount specified below by Cash/Cheque No. \_\_\_\_\_

Payment made on account of Rs. \_\_\_\_\_ As. \_\_\_\_\_ Ps. \_\_\_\_\_

Total

Rupees (in words) \_\_\_\_\_

Treasurer.

From No. A-3

Duplicate (for Registrar's Office)

## GAUHATI UNIVERSITY

Receipt No. \_\_\_\_\_ Book No. \_\_\_\_\_ Date \_\_\_\_\_  
 Received from \_\_\_\_\_  
 the amount specified below by Cash/Cheque No. \_\_\_\_\_

Payment made on account of Rs. \_\_\_\_\_ As. \_\_\_\_\_ Ps. \_\_\_\_\_

Total

Rupees (in words) \_\_\_\_\_

Treasurer.

From No. A-3

Triplicate (office copy)

## GAUHATI UNIVERSITY

Receipt No. \_\_\_\_\_ Book No. \_\_\_\_\_ Date \_\_\_\_\_  
 Received from \_\_\_\_\_  
 The amount specified below by Cash/Cheque No. \_\_\_\_\_

Payment made on account of Rs. \_\_\_\_\_ As. \_\_\_\_\_ Ps. \_\_\_\_\_

Total

Rupees (in words) \_\_\_\_\_

Treasurer.

(67)

Payment	
Drawee Bank	14
Name of Payee	15
Particulars	16
Classification of Charges	17
Folio & Subsidiary Register	18
Amount paid	19
Book Transfer	20
Progressive Total	21
Initial of Cashier	22
Initial of Treasurer	23
Remarks	24

  

Receipt	
Date	1
Particulars	2
Actual Receipts	3
Book Transfer	4
Total for the day	5
Remittance to Bank	6
Balance in hand	7
Initial of Cashier	8
Initial of Treasurer	9
Remarks	10
Date	11
Voucher No.	12
Cheque No.	13

**GAUHATI UNIVERSITY**  
General Cash Book for the Month of \_\_\_\_\_ 19\_\_

Form No. A-6

(87)

Date	S. N.	Name of Remitter	Particulars
1			
2			
3			
4			
5			Matriculation
6			L.A., I.Sc. & I. Com. Secretarial Practice
7			B. A., B.Sc., & B. Com.
8			B. T.
9			LL.B.
10			M. B. B. S.
11			M. A., M. Sc. & M. Com.
12			N. C. & Permission Fees
13			Centre Fees
14			Change of Centre Fee
15			Delay Fine

  

Miscellaneous Fees		Examination Fees	
16	Registration of Students	28	Bank Interest
17	Migration	29	Divident and Interest on Investments
18	Late Admission & Condonation of Break in Studies	30	Rent & Taxes
19	Mark Sheets & Cross lists	31	Advance
20	Registration of Graduates	32	Deposits
21	Convocation Fees	33	Refund
22	Diploma Fees	34	
23	Other Miscellaneous	35	
24	Government Scholarships		
25	Others		
26	Endowment		
27	General Purpose		
28	Bank Interest		
29	Divident and Interest on Investments		
30	Rent & Taxes		
31	Advance		
32	Deposits		
33	Refund		
34			
35			

**GAUHATI UNIVERSITY**  
Subsidiary Receipt Register

Form No. A-4

(18)

Date	S. N.	Name of the Remitter	Particulars	University Classes
1				
2				
3				
4				
5			Admission Fees	
6			Tuition Fees	
7			Games and Common Room Fees	
8			Hostel Fees & Fines	
9			Caution Money	
10			Examination Fees	
11			Miscellaneous	
			Law College	
			Library	
			Total	Remarks
12			Admission Fees	
13			Tuition Fees	
14			Games and Common Room Fees	
15			Hostel Fees & Fines	
16			Caution Money	
17			Examination Fees	
18			Miscellaneous	
19			Caution Money	
20			Fees & Fines	
21			Recoveries	
22				
23				

Subsidiary receipt Register for the month of \_\_\_\_\_

**GAUHATI UNIVERSITY**

Form No. A-4(i)

(08)

Debit		Credit	
1	Date	10	Daily Progressive Total
2	Particulars of Deposits	11	Initials
3	Amount	12	Remarks
4	Daily Progressive Total		
5	Initials		
6	Remarks		
7	Date		
8	Cheque No.		
9	Amounts		
10	Daily Progressive Total		
11	Initials		
12	Remarks		

Name of the Bank \_\_\_\_\_

Bank Ledger Account for the month of \_\_\_\_\_ 19\_\_

**GAUHATI UNIVERSITY**

Form No. A-7

Date	Voucher No	Pay and Allowances	Other Charges	Travelling Allowance
1				
2				
3	Officers			
4	Office Establishment			
5	Stationery			
6	Printing			
7	Postage			
8	Advertisement			
9	University Officers			
10	Office Establishment			
11	Members of Univ. authorities and bodies			
12	Remuneration to College Inspectors & Experts			
13	Paper			
14	Insurance			
15	Furniture & Fixtures			
16	Type writers & Duplicators			
		Other Charges		
		Travelling Allowance		
		Rate & Taxes		
		Maintenance & Repairs of Building		
		Publications		
17	Miscellaneous Properties			
18	Maintenance of property			
19	Liveries			
20	Taxi Books			
21	Journals			
22	Research Works			
23	Others			
24	Convocation			
25	Entertainment of Guests			
26	Unforeseen			
27	Miscellaneous			
28				
29				
30	Rent on Building and Quarters etc.			
31	Electric Charge Taxes			

(General)

Subsidiary Expenditure Register for the month of \_\_\_\_\_ 19

**GAUHATI UNIVERSITY**

Form No. A-8

Date	No. of receipts printed (to be entered by books)	Initial of Receiver	Date	Book No.	Initial of Accountant	Remarks
1						
2						
3						
4						
5						
6						
7						

Stock Register of Receipt Books

**GAUHATI UNIVERSITY**

Form No. A-5

17	Teachers	Pay & Allowances	Law College
18	Office Establishment		
19	Furniture		
20	Books		
21	Games		
22	Common Room		
23	Contingencies		
24	Maintenance of Halls		
25	Pay & Allowances		
26	Books & Periodicals		
27	Furniture		
28	Contingencies		
29	University Scholarship		
30	University Prizes		
31	Research Fellowships		
32	Government Scholarships		
33	Total		
34	Remarks		

1		Pay and Allowances	University Classes
2			
3	Teachers		
4	Office Establishment		
5	Furniture & Fixtures		
6	Botany		
7	Anthropology		
8	Statistics		
9	Geology		
10	Geography & Education		
11	Chemistry		
12	Physics		
13	Games		
14	Common Room		
15	Miscellaneous Contingencies		
16	Maintenance of University Halls		
Date Voucher No		Laboratory Apparatus & Chemicals	

**GAUHATI UNIVERSITY**  
 Subsidiary Expenditure Register for the month of \_\_\_\_\_  
 (Teaching Departments)

Form No. A-9

32	Pay & Allowance of Menials	Contribution to Provident Fund	University Colony
33	Contingencies		
34	Contribution to Provident Fund		
35	Sports & Debates		
36	Subscription to Inter University Board		
37	National Cadet Corps		
38	Delegates' Expenses for All India conferences		
39	Academic Excursion		
40	Visiting Professors		
41	Miscellaneous		
42	Deposits	Suspense	Fund
43	Advances		
44	Refund of Fees		
45	Total	Grants	
46	Remarks	Contribution to Provident Fund	

**GAUHATI UNIVERSITY**  
 Subsidiary Expenditure Register for the month of \_\_\_\_\_  
 (General)

Form No. A-7

33	Printing of forms	Medical Examination
34	Remuneration to Paper Setters	
35	Remuneration to Examiners and Tabulators	
36	T.A. To Examiners	
37	Centre Expenses	
38	Miscellaneous	
39	Printing of forms	
40	Remuneration to Paper Setters	
41	Remuneration to Examiners, Tabulators, etc.	
42	T.A. to Examiners & Scrutinisers	
43	Centre Expenses	Agricultural Examinations
44	Miscellaneous	
45	Printing of forms	
46	Rem. to P/S	
47	Rem. to Examiner	
48	T.A. to .....	BV. Sc. & AH. Examination
49	Centre Expenses	
50	Miscellaneous	
51	Printing of forms	Teachers' Training
52	Rem. to P/S	
53	Rem. to Examiner	
54	T.A. to.....	
55	Centre Expenses	
56	Miscellaneous	M. A., M.Sc. & M. Com. Examinations
57	Printing of forms	
58	Remuneration to Paper Setters	
59	Remuneration to Examiners and Tabulators	
60	T.A. to Examiners	
61	Centre Expenses	D. Phil.
62	Miscellaneous	
63	Rem to Examiner	
64	T.A. to Examiners	Total
65	Miscellaneous	
66		Remark
67		

Subsidiary Expenditure Register for the month of \_\_\_\_\_ (Examinations)

**GAUHATI UNIVERSITY**

Form No. A-10

1		B.A., B.Sc. & B. Com. Examinations
2		
3	Printing of forms	
4	Remuneration to Paper Setters	
5	Remuneration to Examiners & Tabulators	
6	T.A. to Examiners	
7	Centre Expense	
8	Miscellaneous	
9	Printing of forms	
10	Remuneration to paper Setters	
11	Remuneration to Examiners & Tabulators	
12	T.A. to Examiners	
13	Centre Expense	
14	Miscellaneous	
15	Printing of forms	Law Examinations
16	Remuneration to paper Setters	
17	Remuneration to Examiners & Tabulators	
18	T.A. to Examiners	
19	Centre Expense	B.A., B.Sc. & B. Com. Examinations
20	Miscellaneous	
21	Printing of forms	
22	Remuneration to Paper Setters	
23	Remuneration to Examiners & Tabulators	
24	T.A. to Examiners	
25	Centre Expense	
26	Miscellaneous	Intermediate Examination
27	Printing of forms	
28	Remuneration to Paper Setters	
29	Remuneration to Examiners & Tabulators	
30	T.A. to Examiners	
31	Centre Expense	B.A., B.Sc. &
32	Miscellaneous	

Subsidiary Expenditure Register for the month of \_\_\_\_\_ (Examinations)

**GAUHATI UNIVERSITY**

Form No. A-10

Treasurer

Cashier

Accountant

Pay

Paid by cheque No. \_\_\_\_\_

Dated \_\_\_\_\_

Signature of Imprest holder  
Submitted for recoupment.

\* Heads of account to be filled in manuscript.

Total	Voucher No Rs as p	Voucher No Rs as p	Voucher No Rs as p	Voucher No Rs as p	Voucher No Rs as p	Total
*	*	*	*	*	*	Total

Abstract of charges incurred from the Imprest.  
Cash account for the period from \_\_\_\_\_ to \_\_\_\_\_

**GAUHATI UNIVERSITY**

Form No. A-12

Expenditure		Income (by Recoupment)	
Head of Account Chargeable			
1	Date	16	Total
2	No. of sub-vouchers	17	Date of Submission of bills
3	Particulars of charge and name of payes	18	Amount
4		19	Date of receipt of amount
5		20	No. of cheque or money order.
6			
7			
8			
9			
10			
11 to 15			

**Permanent Advance Account**



# GAUHATI UNIVERSITY

Secretary, University Classes  
Principal, University Law College  
Librarian, University Library

Bill for contingencies of the  
for the month of \_\_\_\_\_ 19

Date	Sub-voucher No.	Description of Charges	Amount	
			Rs.	ps.
		Total		

Total Rupees (in words) \_\_\_\_\_ Rs.  
Allotment for the year 19 \_\_\_\_\_ Rs.  
Expenditure including this bill \_\_\_\_\_ Rs.  
Blance \_\_\_\_\_ Rs.

Certified that the sub-vouchers of the items above are in my office and will be produced when called upon to do so. Necessary entries have been made in the Stock Register.

Secretary, University Classes  
Principal, University Law College  
Librarian, University Library.

By whom	Head of Account	Sub-Head	Amount	Rs. as. ps
Secretary, University Classes	Principal Law College	University Library.	Admission Fees	
Secretary, University Classes	Principal Law College	University Library.	Tuition Fees & Hostel Fees	
Secretary, University Classes	Principal Law College	University Library.	Fines	
Secretary, University Classes	Principal Law College	University Library.	Cauton Money	
Secretary, University Classes	Principal Law College	University Library.	Examination Fees	
Secretary, University Classes	Principal Law College	University Library.	Miscellaneous Fees	
Secretary, University Classes	Principal Law College	University Library.	Recoveries	
Secretary, University Classes	Principal Law College	University Library.	Total	

GAUHATI UNIVERSITY  
Serial No. \_\_\_\_\_  
Form No. A-13

CHALLAN FORM

GAUHATI UNIVERSITY  
Serial No. \_\_\_\_\_  
Form No. A-13

CHALLAN FORM

**GAUHATI UNIVERSITY** Form No. A-15  
**PAY BILL**

Voucher No. ....  
Date .....  
Cheque No. ....

Name \_\_\_\_\_  
Designation \_\_\_\_\_  
Received for the month of \_\_\_\_\_ 19\_\_\_\_  
My substantive pay \_\_\_\_\_  
Leave Salary from \_\_\_\_\_ to \_\_\_\_\_  
Dearness Allowance \_\_\_\_\_  
House Allowance \_\_\_\_\_  
Other allowances viz. (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_

Bank of India Ltd.	
Monthly rate	Amount
Rs. as.	Rs. as.

Gross claim \_\_\_\_\_  
Rs. as ps \_\_\_\_\_

Less deductions :

- (1) Subscription to Provident Fund
- (2) Refund of Provident Fund Advance
- (3) Interest on Provident Fund Advance
- (4) Income Tax
- (5) Employment Taxes
- (6) House Rent
- (7) Tax on Building occupied
- (8) Other Recovery, viz.

Total deduction	
Net claim payable	

Counter signed \_\_\_\_\_  
Secy. University Classes. \_\_\_\_\_  
Received Payment. \_\_\_\_\_  
Signature \_\_\_\_\_  
Date \_\_\_\_\_

one anna Revenue Stamp for sum exceeding Rs. 20/-  
Signature \_\_\_\_\_  
Checked. \_\_\_\_\_  
Accountant \_\_\_\_\_  
Pay Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only)

Classification of charges \_\_\_\_\_ Amount debitale \_\_\_\_\_  
Treasurer \_\_\_\_\_

**GAUHATI UNIVERSITY**  
Detailed pay bill of Establishment for the month of \_\_\_\_\_ 19\_\_\_\_  
Form No. A-16

1	Serial Nos.
2	Name of section and incumbents
3	Name of post
4	Pay
5	Officiating Allowance
6	Leave Salary
7	Dearness Allowance
8	House Rent
9	Other Special Allowance
10	Total
11	Pay, Leave salary, allowances, etc., held over for future payment
12	Miscellaneous deductions which are creditable to the same head of account to which pay and allowances are charged (e.g. recoveries of over payments, fines etc.)
13	Net charge for each Section (Column 4 minus column 7)
14	Subscription to Provident fund
15	Recoveries of Provident Fund advances and interest thereon
16	Incometas, surcharge & employment tax
17	Miscellaneous deductions which are creditable to heads of accounts other than those to which pay and allowances are charged
18	Total Deductions (e. g. 9+10+11+12)
19	Net amount payable
20	Remarks

Net sum required for payment (in words & figures) Rs. \_\_\_\_\_

1. Certified that I have satisfied myself that all emoluments included in bills drawn one month previous to this date with the exception of those detailed below (of which the total have been refunded by deductions from this bill) have been disbursed to the proper persons and their acquitances have been taken and filed in my office with receipt stamp duly for every payment in excess of Rs. 20/-.

2. Certified that persons whose pay has been drawn in this bill have actually been entertained during the month.

Dated \_\_\_\_\_ 19\_\_\_\_  
Checked. \_\_\_\_\_ Pay Rupees \_\_\_\_\_  
Disbursing officer \_\_\_\_\_  
Accountant \_\_\_\_\_  
Dated \_\_\_\_\_ 19\_\_\_\_  
Treasurer \_\_\_\_\_

Sanctioned pay as per total of blue leaf Rs. .... ink entries in column 8 of the fly altered sanctioned pay Rs. ....

13	Voucher No. and date	October
14	Voucher No. and date	November
15	Voucher No. and date	December
16	Voucher No. and date	January
17	Voucher No. and date	February
18	Voucher No. and date	March
19	Remarks	

1	Reference Guide No in the fly leaves	September
2	Date	August
3	Sanctioned pay of the section	July
4	Reference to Guide No. of the fly-leaf	June
5	Date	May
6	Sanctioned pay of the section	April
7	Voucher No. and date	May
8	Voucher No. and date	June
9	Voucher No. and date	July
10	Voucher No. and date	August
11	Voucher No. and date	September
12	Voucher No. and date	September

Amount paid for each month with quotation of No & date of Voucher

### GAUHATI UNIVERSITY

Establishment Check Register.

Form No. A-18

Note :- In column 4 (a) should be stated "Full (Half or Quarter) average Pay", "Without pay", "Transferred to", "Suspended" etc., the date for each being specified as far as possible in sub columns 4(c) & 4(d)

Dated ..... 19

Head of the Department  
Gauhati University

1	Serial Nos.	10
2	Name of Absentee	9
3	Actual rate of pay of Absentee	8
4(a)	Kind	7
4(b)	Period	6
4(c)	From A. M. or P. M.	5
4(d)	To A. M. or P. M.	4
5	Rate of Absentee Allowance per month	3
6	Name of every person officiating by reasons of the absence	2
7	Actual Substantive pay of the officiating person	1
8	Offg. Allowance monthly rate	
9	Total of columns 5 & 8 for each absentee	
10	Remarks	

### Absentee Statement

### GAUHATI UNIVERSITY

Form No. A-17

**GAUHATI UNIVERSITY**

Travelling Allowance Bill of (Name in Block Letters)

Head Quarters/Place of Residence

Substantive pay Rs. .... per month

Date of Journey	Route	Railway/Air Fare Class	Miscellaneous (Rate per mile)	Hiring Allowance	Total	Purpose of Journey	Remarks

The form prescribed by the Incometax Department.

Form No. A-20

**GAUHATI UNIVERSITY**  
Income tax Bill and Statement

Reference to sanction Order	Name of Post	Name of Substantive Post Holder	Sanctioned scale Maximum and Minimum	Special pay or other Allowances attached to pay					Date of increment	Actuals on dates	Remarks
Special Pay				Officiating Allowance	Dearness Allowance	House Allowance	Other Allowances				

**GAUHATI UNIVERSITY**  
Fly-leaf of Establishment Check Register  
Section

Form No. A-19



\* Only examiners or paper setters outside Assam will be paid Air-Post charges, if they are asked to send the things by air, on production of the receipts for the same.

1.	(a) Head Examiner/Chairman				
	(b) on 5% of.....				
2.	Practical Examination (Candidates examined)				
3.	Papers Set				
4.	Papers Examined				
5.	Papers Scrutinised				
6.	Papers Re-examined				
7.	* Air-Postages etc.				
8.	Officer in charge				
9.	Assistant officer in charge				
10.	Tabulator				
		Total			
		No.			
		Rs			
		As			
		Remuneration			
		Remarks			

Statement :

1. The bill which has been prepared in the Registrar's office is forwarded to the payee with the request that he will present it either personally or through a messenger duly stamped and signed it. Payment will be made either to the payee himself or to his messenger duly authorised to receive. If there is any objection to signing the receipt in advance, it need not be done, but in such a case, the payee should call at the University office to receive payment and to sign the receipt. In no case will payment be made unless a receipt is given at the same time.
2. Examiners, Paper setters etc, are requested to state their designation below their signature and Government officers "excepting officers of the Education Department of the Government of Assam" are requested to note their official designation and to furnish along with the bill a copy of sanction of the competent authority as required under the Fundamental Ruled.
3. The bill must be completely filled in before presentation.

### INSTRUCTIONS

Accountant

Checked. Passed for Rs..... Annas ..... Pies.....

Pay (Rupees)..... annas ..... Pies ..... Vice Chancellor.

Treasurer

---

N. B. - The Payee is to sign at both the places marked \*

Received payment

Countersigned

Registrar

Signature.....

Designation.....

Address.....

-/-/-Revenue stamp for above Rs. 20

To

The Registrar, Gauhati University

My remuneration as Paper Setter/Head Examiner/Examiner/Scrutiniser/Ext/Int. Pract. Examiner/Officer-in-Charge/Asstt. officer in charge. Tabulator in connection with the ..... Examination of 19, ..... (Rupees)..... annas..... and Pies ..... (Only).

Mr..... Address.....

Bank.....

Account No.....

Branch.....

Bank.....

Date.....

Voucher No.....

Cheque No.....

GAUHATI UNIVERSITY

Remuneration Bill

Form No. A-24

RECEIPTS.

Head of Account	Budget Estimates	Receipts during the month of	Receipts from 1st April to end of the month of account	Head of account	Budget Estimates	Expenditure during the month of account
Note : - Figures will be presented first in abstract form and will be followed by detailed figures on the lines indicated in Form No. A-1						

Expenditure from 1st April to end of the month of account

A. Revenue Account  
 B. Capital Account  
 Monthly Account for ..... 19.....

GAUHATI UNIVERSITY

Form No. A-26

REMARKS

Total \_\_\_\_\_  
 Transfer Entry \_\_\_\_\_  
 Monthly Total \_\_\_\_\_  
 Progressive Total \_\_\_\_\_

Major head		Minor head		Budget Provision Rs	
Date Amount	Date Amount	Date Amount	Date Amount	Date Amount	Date Amount
April	May	June	July	August	September
October	November	December	January	February	March

GAUHATI UNIVERSITY  
 Classified Abstract Register

Form No. A-25

(501)

Chief Accountant.

Treasurer

Total Rupees							
Serial No.	Particulars	Amount	Remarks	Serial No.	Particulars	Amount	Remarks
1				4			
2				5			
3				6			
4				7			
5				8			
6							
7							
8							

Income and Expenditure Account for the year ending 31st March, 19

GAUHATI UNIVERSITY

Form No. A-28

(104)

Chief Accountant.

Treasurer

Total Rupees .....									
Serial No.	Head of Receipts	Estimated Amount	Actual Amount	Remarks	Serial No.	Head of Expenditure	Estimated amount	Actual Amount	Remarks
1					4				
2					5				
3					6				
4					7				
5					8				
6					9				
7					10				

RECEIPTS.

PAYMENTS.

Receipt and payment account for the year ending 31st March, 19.

GAUHATI UNIVERSITY

Form No. A-27





	1	Serial No.
	2	Date of deposit
	3	Name of depositor
	4	Particulars of deposit
	5	Amount
	6	Reference to item no. in the Cash Book
	7	Initial of Accountant
	8	No. & Date of Voucher
	9	Amount
	10	Initial of Accountant
	11	Balance at the end of the year
	12	Remarks

Register of Cash Deposits for the year

GAUHATI UNIVERSITY

Form No. A-32

Head of Account	Authority	Amount of Appropriation	To end of Oct.	To end of Nov.	To end of Dec.	To end of January	To end of February	To end of March
			EXPENDITURE					

Register of Appropriation Check

GAUHATI UNIVERSITY

Form No. A-31

Upto date { 2,000 } { 3,000 }

Note : - Sufficient space should be left between every two entries to make about 3 entries of subsequent changes during the year which should be shown as (+) or (-) as the case may be in the following manner. If the original grant was Rs. 5,000 and a reduction of Rs. 2,000 is made. Executive Council Resolution No. \_\_\_\_\_ dated \_\_\_\_\_

1	Serial No.	
2	No. & date & voucher	
3	Name and Designation of the Person to whom advance is made	
6	Particulars of advance	
7	Amount	
8	Initial of Accountant	
(a)	No. and date of receipt or adjustment voucher	9
(b)	Amount	9
(c)	Initial of Accountant	9
(a)	No. & date of receipt or adjustment voucher	10
(b)	Amount	10
(c)	Initial of Accountant	10
11 to 20	June to March 10 columns	
21	Total recoveries (Column 9 to 20)	
22	Balance remaining unadjusted at end of the year	
23	Remarks	

Register of advance other than from the Provident Fund.

### GAUHATI UNIVERSITY

Form No. A-34

1	Serial No.	
2	No. and date of order under which deposited	
3	Date of receipt of office	
4	Name and designation of Depositor	
5	Purpose of deposit (quoting reference to agreement or bond)	
6	Full details of the nature of securities.	Government Securities including Post Office Cash Certificates and Post Office Saving Bank Pass Books
7	Amount	
8	Full details of the nature of securities	Other Securities such as Deposit receipts of Recognised Banks and Municipal Debentures
9	Amount	
10	Initial of attesting Officer	
11	Orders sanctioning the return of the securities	
12	Particulars of disposal quoting reference to the acknowledgment of the depositor	
13	Initial of attesting officer.	
14	Remarks.	

Register of Securities

### GAUHATI UNIVERSITY

Form No. A-33

Serial No	Year	Date of receipt of Interest accrued	Name and address of the payee	Amount paid	Date & Voucher No	Initial
1	2	3	4	5	6	7

RECORD OF PAYMENTS MADE OUT OF THE ENDOWMENT

1. Name and address of the Donor \_\_\_\_\_
2. Amount donated \_\_\_\_\_
3. Purpose \_\_\_\_\_
4. Date and Serial No. of receipt in the University Office \_\_\_\_\_
5. Date and the relative Resolutions of Executive Council \_\_\_\_\_
6. How and when the amount was invested \_\_\_\_\_
7. Amount of annual interest \_\_\_\_\_
8. Other particulars \_\_\_\_\_

Specific Name of the Endowment \_\_\_\_\_

GAUHATI UNIVERSITY

Form No. A-36

1	Serial No.
2	No. & Date of resolution of the Executive Council authorising investments
3	Date of investments
4	Particulars of investment quoting No. & Date of Govt. paper or deposit receipt of bank
5	Purchase price including brokerage and other expenses
6	Face Value
7	Date or Maturity of investment
8	Amount of interest due each year half year
9	Initial of Treasurer
10	Amount of interest received.
11	Date on which interest is received
12	Date of adjustment in accounts
13	Initial of Treasurer
14	Amount realized either by sale or on maturity of investment
15	Date on which proceeds were realized
16	Date of adjustment in accounts
17	Initial of Treasurer
18	Remarks

General Purpose Investments.  
Provident Fund Investment  
Special Endowment Fund Investment

GAUHATI UNIVERSITY

Register of Investments

Form No. A-35

Serial No	Year	Date of receipt of Interest accrued	Name and address of the payee	Amount paid	Date & Voucher No	Initial
1	2	3	4	5	6	7

RECORD OF PAYMENTS MADE OUT OF THE ENDOWMENT

1. Name and address of the Donor
2. Amount donated
3. Purpose
4. Date and Serial No. of receipt in the University Office
5. Date and the relative Resolutions of Executive Council
6. How and when the amount was invested
7. Amount of annual interest
8. Other particulars

Specific Name of the Endowment

GAUHATI UNIVERSITY

Form No. A-36

1	Serial No.	
2	Day or evening	
3	Balance from the last month	
4	Admission Fees	Rs
5	Enrolment or special fee	Rs
6	Tuition Fees	Rs
7	Sports & Common Room Fees	Rs
8	Fines	Rs
9	Examination Fee	Rs
10		Rs
11		Rs
12	Total amount due	Rs
13	Amount Received	Rs
14	No. of Receipt with receipt Book No.	
15	Date of Receipt	
16	Balance	

Demand and Collection Register of Fees etc. from Students for the month of ..... 19

GAUHATI UNIVERSITY

1	Date of Purchase	
2	Description of articles	
3	Number or quantity	
4	Value	
5	To whom allotted for use and the Official responsible for custody	
6	No. or quantity	For the year 19 19
7	Condition	
8	Date initials of Verifying Officer	For the year 19 19
9	No. or quantity	
10	Condition	
11	Dated initials or Verifying Officer	For the year 19 19
12	No. or quantity	
13	Condition	
14	Dated initials or Verifying Officer	For the year 19 19
15	Orders of the Competent Authority for the removal of items from the Register with date.	
16	Remarks	

## VERIFICATION

Office Furniture  
Register of Office Equipments like Typewriters, Clocks, Cycles, etc.  
Miscellaneous articles  
Name of Article.....

Form No. A-38

## GAUHATI UNIVERSITY

1	Serial No.	
2	Day or evening	
3	Balance from the last month	
4	Admission Fees	Rs
5	Enrolment or special fee	Rs
6	Tuition Fees	Rs
7	Sports & Common Room Fees	Rs
8	Fines	Rs
9	Examination Fee	Rs
10		Rs
11		Rs
12	Total amount due	Rs
13	Amount Received	Rs
14	No. of Receipt with receipt Book No.	
15	Date of Receipt	
16	Balance	

Demand and Collection Register of Fees etc. from Students  
for the month of ..... 19

## GAUHATI UNIVERSITY

(611)

Receipts		Blance		Received from the Treasury		Total for the month	
		1					
		2	Post cards				
		3	Three Pies				
		4	Half anna				
		5	Nine Pies				
		6	One anna				
		7	One and half anna				
		8	Two annas				
		9	Four annas				
		10	Eight annas				
		11	One Rupee				
		12	Two Ruppees				
		13	Five Ruppees				
		14	Rs. as. p.				
		15	Total Value				
Remark							

Account of Service Labels, etc. for the Month of ..... 19

### GAUHATI UNIVERSITY

Form No. A-40

(811)

1	Date	
2	Opening Balance	
3	No. or quantity of articles received	
4	Total	
5	No. or quantity issued	
6	Total	
7	Dated initial of recipient	
8	Balance	
9	Dated signature of Accountant or other officer in token of monthly check	
10	Remarks	

Stock Register of Stationery  
Other consumable articles

### GAUHATI UNIVERSITY

Form No. A-39

(121)

	1	Name of building or other fixed Assets
	2	Capital expenditure to end of the previous year
	3	April
	4	May
	5	June
	6	July
	7	August
	8	September
	9	October
	10	November
	11	December
	12	January
	13	February
	14	March
	15	Total expenditure to the end of the year
	16	Remarks

Block Account of Capital Expenditure on buildings and other fixed Assets for and to the end of the Year 19 .

**GAUHATI UNIVERSITY**

Form No. A-41

(021)

	16	Date	Total for the month
	17	Post cards	
	18	Three Pies	
	19	Half anna	
	20	Nine Pies	
	21	One anna	
	22	One and half anna	
	23	Two annas	
	24	Four annas	
	25	Eight annas	
	26	One Rupee	
	27	Two Rupees	
	28	Five Rupees	
	29	Value of stamps remaining in stock at the close of the day	
	30	Total value	
	31	Initial of checking Assistant	

**ISSUES**

**GAUHATI UNIVERSITY**

Form No. A-40



1	Serial No.
2	Date
3	Voucher No. & Date
4	Cheque No. & Date
5	Name of Bank
6	Employee's Subscription
7	University Contribution
8	Principal
9	Interest
10	Total
11	Amount withdrawn as advance.
12	Amount withdrawn for investment.
13	Yearly interest from Post office.
14	Balance after each Transaction.
15	Initial of the Treasurer.
16	Remarks and notes of withdrawal.

Serial No. \_\_\_\_\_  
 Abstract Register  
 Postal Savings Bank Account  
 No. \_\_\_\_\_

**GAUHATI UNIVERSITY**  
 Provident Fund Ledger

Form No. A-43

Name \_\_\_\_\_  
 Designation \_\_\_\_\_

1	Date
2	Amount remitted to the Bank.
3	Bank Peon's signature acknowledging receipt of the amount.
4	Cashier's signature when he accompanies the remittances.
5	Remarks

Register of Remittances to Bank.

**GAUHATI UNIVERSITY**

Form No. A-42

**GAUHATI UNIVERSITY** Form No. 44  
Return of Provident Fund Account for the  
year ending 31st March, 19

(Under Section (vii) (c), University Provident Fund Statute)

Name of the Subscriber \_\_\_\_\_  
Designation \_\_\_\_\_  
Provident Fund Ledger No \_\_\_\_\_

Particulars	Securities	Amounts in S/B a/c
-------------	------------	-----------------------

Opening Balance on 1st April, 19		
Subscription		
University Contribution		
Refund of loan & interest thereon		
Interest received		
		Total

Less withdrawal during the year :

(1) For loan	Rs.	
(2) For investment	Rs.	
Closing Balance on 31st March, 19	Rs.	
	{ S/B/ a/c	
	{ N. S. C.	
Grand Total	Rs.	

(Rupees \_\_\_\_\_ ) only

The subscriber should satisfy himself as to the correctness of his Account and any error should be brought to the notice of the Treasurer in writing within one month from the date noted below:-

Date \_\_\_\_\_  
Treasurer  
Gauhati University.

GAUHATI UNIVERSITY  
Provident Fund Bill for the month of ..... 19

Form No. A-45

1	Serial No.	
2	Name of the Subscriber	
3	Substantive pay	
4	Amount subscribed	
5	Amount Contributed	
6	Recovery of advance with interest	
7	Total Amount	
8	Remarks	

	1	Serial No.	
	2	Name	
	3	Appointment	
	4	April	
	5	May	
	6	June	
	7	July	
	8	August	
	9	September	
	10	October	
	11	November	
	12	December	
	13	January	
	14	February	
	15	March with Interest	
	16	March without Interest	
	17	Remarks	

Balance at credit of subscriber till the end of

Abstract of Balances.

**GAUHATI UNIVERSITY**