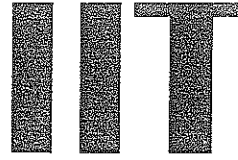




भारतीय
प्रौद्योगिकी
संस्थान
काशी हिन्दू विश्वविद्यालय



INDIAN
INSTITUTE OF
TECHNOLOGY
BANARAS HINDU UNIVERSITY

**Office of the Registrar
(Budget & Co-ordination)**

कुलसचिव कार्यालय
(बजट एवं समन्वयन)

Ref. No. : IIT (BHU)/Budget/2019-20/ 3408

Dated : 11.07.2019

All the Deans,
All the Heads of Departments/Coordinators of Schools
The Coordinators/Incharges of Units/Centres/Offices
The Professor Incharge, Main Workshop/Main Library/T&PC/CIF
The Chairman, Institute Works Department
The Chairman, Council of Wardens
The Superintending Engineer, Institute Works Department
The Chief Councilor, Gymkhana,
The Coordinator, GTAC
The Joint Chief Proctor, Varanasi
The Dy. Librarian
IIT (BHU), Varanasi

Subject : Delegation of Financial Powers in respect of Institute Works Departments and other offices of the Institute.

Dear Sir/Madam,

In supersession to Notice no. IIT (BHU)/Budget/2018-19/7167 dated 13.08.2018 and in compliance with Finance Committee Resolution No. 5.23, dated 26.06.2019, a copy of Delegation of Financial Powers, in respect of Institute Works Departments and other offices of the Institute, duly approved by the Board of Governors, is enclosed.

The aforesaid Delegation of Financial Powers comes into force with immediate effect.

Yours faithfully,


Joint Registrar (Accounts)

Encl. : As above

Copy forwarded to following for information and necessary action:

1. The Chairman, Web Management & Email Services Committee, IIT (BHU) with the request to kindly place the same on Institute's website.
2. All the Joint Registrars, IIT (BHU).
3. All the Assistant Registrars, IIT (BHU).
4. The P.S. to the Director, IIT (BHU).
5. The P.A. to the Registrar, IIT (BHU).


Joint Registrar (Accounts)

Encl. : As above



भारतीय प्रौद्योगिकी संस्थान (का.हि.वि.), वाराणसी-221005, भारत
Indian Institute of Technology (BHU) Varanasi -221005, India
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E-mail : assistantregistrar.budget@iitbhu.ac.in Web : www.iitbhu.ac.in



General Principles of Delegation of Financial Powers

1. No Institute official will incur any expenditure or enter into any liability involving expenditure unless the approval for the same has been taken from the competent authority of the Institute.
2. In cases where it becomes necessary to issue a sanction to expenditure before funds / grants are released, the sanction should specify that such expenditure is subject to funds / grants being disbursed.
3. Lapse of Sanction: A sanction for any expenditure, unless it is specifically renewed, shall lapse within a period of 12 months from the date of issue of such sanction provided that:
 - a. When the period of sanction is prescribed in the sanction itself, it shall lapse on the expiry of such period.
 - b. When there is a specific provision in a sanction that the expenditure would be met from budget provision of specified financial year then the sanction shall lapse at the close of that financial year.
4. The Delegations of Financial Powers are to be exercised strictly as per the Institute's Act, Statutes, norms, relevant policies, procedures and are subject to availability of funds.
5. Unless otherwise provided, all delegations are on per occasion basis. Splitting should not be done to avoid seeking approval of the higher competent delegate.
6. Competent Authority of the Institute may delegate to any faculty/officer financial powers in addition to the powers delegated in this Delegation of Financial Power Rules.
7. Competent Authority of the Institute may impose conditions or withdraw from any faculty/officer any of the powers delegated in this Delegation of Financial Power Rules.
8. Delegated powers cannot be delegated further.
9. In case of any ambiguity/conflict between the provisions stipulated in this Delegation of Financial Power Rules and in the original source such as GFR or the prevailing rules & laws, the provisions contained in the extant law and the original instructions shall prevail.
10. Delegation of Financial Power in respect of Procurement of Goods, Consultancy, works and other Services will be in accordance with the Institute Purchase Manual as amended from time to time.

Definitions:

1. **"Appropriation"** means the assignment to meet specified expenditure of funds included in a primary unit of appropriation;
2. **"Building and Works Committee"** means the Building and Works Committee of the Institute;
3. **"Contingent Expenditure"** means all incidental and other expenditure including expenditure on stores which is incurred for the management of an office, for the working of technical establishment such as a laboratory, workshop, office expenses and the like but does not include any expenditure, which has been specifically classified as falling under some other Head of expenditure, such as 'Works', 'Tools';
4. **"Faculty"** means Professor, Associate Professor and Assistant Professor (Regular as well as Contract)
5. **"Financial Year"** means the year beginning on the 1st of April and ending on the 31st of March following;
6. **"Government"** means the Central Government;
7. **"Institute"** means the Indian Institute of Technology, (Banaras Hindu University), Varanasi;
8. **"Miscellaneous expenditure"** means all expenditure other than expenditure falling under the category of pay and allowances of Government servants, leave salary, pensions, contingencies, grant-in-aid, contributions, works, tools and plant and the like;
9. **"Non-recurring expenditure"** means expenditure other than recurring expenditure;
10. **"Re-appropriation"** means the transfer of funds from one primary unit of Appropriation to another such unit;
11. **"Recurring expenditure"** means the expenditure which is incurred at periodical intervals for the same purpose. Expenditure other than recurring expenditure are non-recurring expenditure;
12. **"Works"** means civil works and irrigation, navigation, embankment and drainage works etc.

**DELEGATION OF FINANCIAL POWERS IN RESPECT OF INSTITUTE
WORKS DEPARTMENT, IIT (BHU), VARANASI**

Nature of Power	Designation of competent financial authority/officer	Powers
1. Administrative approval and expenditure sanction for major capital works to be executed by Public Works Organisations (PWOs)	BoG Director & Chairman, B&WC	Above Rs. 5 Crore Up to Rs. 5 Crore (From Rs. 50,00,001=00 up to Rs. 5 Crore to be reported in BoG meeting through B&WC)
2. Sanction of major repair & maintenance works, additions to residential and non-residential buildings, modifications and other works to be executed by IWD. Note : (i) All such orders are to be reported in the next meeting of the Building & Works Committee. (ii)Orders from Rs. 30,00,001=00 to Rs. 1 Crore to be reported in BoG meeting through B&WC.	BoG Director & Chairman, B&WC Superintending Engineer, IWD	Above Rs. 1 Crore (i) From Rs. 10,00,001=00 up to Rs. 1 Crore (ii) In all the cases when the upper ceiling of Rs.1 crore of SE, IWD is exhausting. Up to Rs. 10 lakh subject to maximum ceiling of Rs.1 crore in a financial year.
3. Sanction of minor works as per approved DSR/Rate Contract/Approved Rates which are followed by IWD. Note : All such orders are to be reported in the next meeting of the Building & Works Committee	Director Superintending Engineer, IWD	Full powers in each case (up to Rs. 1 lakh per work order) when the ceiling of Rs.75 lakh of SE, IWD exceeds in a financial year. Full powers up to Rs.1 lakh per work order at a time subject to a ceiling of Rs.75 lakh in a financial year.
4. Sanction of Technical matters pertaining to detailed estimates of works, Detailed Project Reports etc.	Director & Chairman, B&WC Chairman, IWD Superintending Engineer, IWD	Full powers Works from Rs.10,00,001 up to Rs.30.00 lakhs Upto Rs.10 lakh

<p>5. Competent Financial Authority (CFA) for accepting the recommendations of the Institute Works Committee pertaining to placement of work orders.</p>	<p>Director & Chairman, B&WC</p> <p>Superintending Engineer, IWD</p>	<p>Above Rs. 10 lakh</p> <p>Up to Rs. 10 lakh</p>
<p>6. Passing of excess over order value in cases of all works being executed by the Institute Works Department only.</p>	<p>BoG</p> <p>Director & Chairman, B&WC</p> <p>Chairman, IWD</p>	<p>Full Powers if the order value is above Rs. 50 lakhs, on recommendation of Building & Works Committee.</p> <p>Between 5% and 10%, if the order value is from Rs. 5,00,001=00 up to Rs. 50,00,000 on the recommendation of the Institute Works Department.</p> <p>Between 5% and 10%, if the approved estimate is up to Rs. 5 lakh on the recommendation of SE, IWD.</p>
<p>7. Sanction for extra/substituted items in cases of all works being executed by the Institute Works Department only</p>	<p>Director & Chairman, B&WC</p> <p>Superintending Engineer, IWD</p>	<p>Full Powers on the recommendation of the Chairman, IWD in all cases where the revised estimate is not required.</p> <p>Up to Rs.5 lakh on the recommendation of EE/AE, IWD in all cases where the revised estimate is not required.</p>
<p>8. Approval of survey reports and acceptance of highest tender/bid for disposal of unserviceable materials due to normal wear and tear (except equipments)</p>	<p>Director & Chairman, B&WC</p> <p>Chairman, IWD</p>	<p>Full powers</p> <p>Rs. 1 lakh</p>
<p>9. Grant of extension of time and levy of penalty/compensation (with reasons to be recorded), in cases of all works being executed by the Institute</p>	<p>Director & Chairman, B&WC</p> <p>Superintending Engineer, IWD</p>	<p>Full powers</p> <p>Full powers in respect of contracts up to Rs. 30 lakh provided delay is not more than</p>

Works Department only.		1/3 rd of the stipulated period. (Note: Each time an extension of time is granted, the E.E./AE should review the reason and send the recommendation to the Superintending Engineer, IWD)
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Delegation of Financial Powers

Sl. No.	Subject	Description	Competent Authority
1	Budget	<p>1.1 Allocation of funds/ grants within the BoG approved total budgetary limit for the Institute</p> <p>1.2 Re appropriation of funds from one minor Head to other within the BoG approved total budgetary limit for the Institute</p>	Director: Full Powers
2	Minor Heads under various Major Heads	2.1 Opening/closing of Minor Heads other than that of Plan Fund	Director: Full Powers
3	Investment of surplus funds	3.1 Short Term and Long Term Investments (for TDR of Scheduled Banks/Post Offices and Govt Bonds only)	Director: Full powers (on the recommendation of Investment Committee)
4	Engagement of Professionals	4.1 Hiring of Chartered Accountant for accounting purposes /Approval of services contracts such as housekeeping, security, outsourced manpower/ engagement of tax consultants, Actuaries, and other professionals	Director: Full Powers
5	Medical advance to Employees	5.1 Sanction of Medical Advance as per GoI/ Institute's Rule	Registrar: Full Powers
6	Travel	6.1(i) Approval of Travel within India for:	
		(a) Director	Director: Full Powers
		(b) Registrar/ Deans/ HoDs/Coordinators/Prof. In-Charges/Chairman, CoW/Joint Chief Proctor/Coordinator, GTAC/Chairman, IWD/SE, IWD	Director : Full Powers
		(c) Faculty Members	Director: Full Powers for all cases other than that mentioned at Para 8 & Para 15.2
		(d) All Group- A Officers and Non-Faculty employees	Registrar : Full Powers

		6.1 (ii) Approval of Travel outside India for:	
		(a) Director	Chairman, BoG: Full Powers for official purposes, subject to guidelines issued, if any, by the Central Government
		(b) Other employees	Director: Full Powers
7	Travel Advances	7.1 Sanction of Travel advance (where travel has been pre-sanctioned by the competent authority as at Para 6 above	DORD : Full Powers (for travel related to Sponsored Project, consultancy and funds allocated to the R&D by the Institute from any other head) Registrar: For others
8	CPDA	8.1 Sanction of expenses out of CPDA including travel within India	Dean (Faculty Affairs): Full Powers
9	Leave Travel Concession	9.1 Sanction of LTC and/or LTC Advance	Registrar: Full Powers
		9.2 10 days leave encashment while availing LTC	Dean (Faculty Affairs): For Faculty Members Registrar: All other cases
10	Imprest	10.1 Sanction of Imprest	Director : Full powers for first time approval Registrar : Full powers for subsequent approvals
11	Retirement and/or Terminal Benefits	11.1 Sanction of Pension/ Family Pension, Commutation of Pension, Gratuity, Restoration of Commutation of Pension etc.	Registrar: Full Powers
		11.2 Sanction of Leave Encashment	Dean (Faculty Affairs): For Faculty Members Registrar: For other employees of the Institute
12	Provident Fund GPF/CPF & NPS	12.1 Sanction of Temporary Advance, Final Withdrawal and Conditional Withdrawal	Registrar : Full Powers
13	Expenditure to meet emergent and unforeseen contingencies		Director: Full Powers Registrar: Upto Rs.50,000=00 Maximum Rs.5,00,000=00 in one financial year.

14	Bank transfer for need based transfer of Funds from one Major Head to other Head		Registrar: Full Powers
15	R & D	15.1 Sanction of expenditure and advance out of Sponsored Project and Consultancy Project account within the already approved grant of PI and/or Co PI, Project Staff & others.	Dean R & D: Full Powers
		15.2 Sanction of funds for all travels related to Faculty including project staff & student related matters for presenting papers, abstracts, posters, Conferences, Seminars etc. in connection with Sponsored Project, Consultancy Project Accounts.	Dean (R & D): Full Powers other than Para 6.1 (ii)
		15.3 Contracts/agreements pertaining to Projects, Research and Development, including recruitment of project employees. However, in case of MoU, a prior approval of the Director is to be obtained on the content of MoU.	Dean (R & D): Full Powers
16	Institute Development Fund	16.1 Sanction of funds out of Institute Development Fund	Director: Full Powers
		16.2 Maintenance/ Development of GTAC/GRTA & Maintenance/ Development of Cafeteria	Director: Full Powers Registrar: Full Powers for regular expenditures
		16.3 Mess Advance	Registrar: Full Powers
		16.4 Sanction of House Building Loan/Vehicle/Computer Advance	Director: Full Powers Registrar: Upto Rs.10,00,000=00
		16.5 Sanction for QIP related expenses within the already approved grant of AICTE	Director: Full Powers Registrar: TA/DA to Coordinator

17	Passing of Bills	17.1 Passing of Medical/Travel/LTC claims, Pension bills, Payment of Leave Encashment, Gratuity, Commutation, reimbursement of CPDA and other expenses	Deputy Registrar (Accounts): Above Rs.1,00,000=00 Assistant Registrar (Accounts): From Rs.10,001=00 Up to Rs.1,00,000=00
		17.2 Passing of Salary/Scholarship bills	Deputy Registrar (Accounts) : Above Rs. 10,00,000=00 Assistant Registrar (Accounts) : From Rs. 10,001=00 to Rs. 10,00,000=00
		17.3 Adjustment and payment of Imprest	Deputy Registrar (Accounts) : Full Powers Assistant Registrar (Accounts) : Upto Rs.10,000=00
		17.4 Freight Handling	Registrar: Full Powers
		17.5 Recovery of Taxes, House Rents, Electricity, Water Charges	Registrar: Full Powers
18	Signing of Cheques*/Bank Transfers (including PFMS)	Cheque Signing & All Bank Transfers (including PFMS) for payment purpose only other than that mentioned in Para 14	Registrar: Above Rs.3,00,000=00 Deputy Registrar: From Rs. 50,001=00 to Rs. 3,00,000=00 Assistant Registrar: Up to Rs.50,000=00
19	** Write-offs	Write-offs in one financial year	BoG: Above Rs.10,00,000=00 Director: Up to Rs.10,00,000=00

* To be effective till system of signing of cheques is withdrawn.

**** For Write-off**

Note 1: The powers specified may be exercised by the Competent Authority provided that—

- (a) the loss does not disclose a defect in rules or procedure, the amendment of which requires the orders of higher authority or Finance Ministry;
- (b) there has not been any serious negligence on the part of any employee of the Institute which may call for disciplinary action by a higher authority.

Note 2.— Write-off losses of cash, whether in the course of remittance or out of balances, are not governed by this delegation.

Note 3.— The value of the stores shall be the "book value" where priced accounts are maintained and "replacement value" in other cases.