

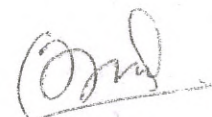
File No. 15-34(25)/2006-AG-II  
Government of India  
Ministry of Social Justice and Empowerment

Room No. 623, A-Wing  
Shastri Bhawan, New Delhi  
Dated: 10<sup>th</sup> December 2013

**OFFICE MEMORANDUM**

**Subject: Approved Bye-laws of National Institute of Social Defence (NISD)**

The undersigned is directed to enclose the approved Bye-laws of National Institute of Social Defence, concurred by Hon'ble Minister, Social Justice and Empowerment on 23<sup>rd</sup> May 2013 for information and necessary action.



(J.K.Sahu)

Under Secretary (Ag)

Encl: as above

Director  
(Kind Attn.: Shri. Anand Katoch)  
National Institute of Social Defence  
Wing-7, West Block-1  
R.K.Puram, New Delhi-110066

Copy:

✓ Shri. D.C.Jaya Raju, Deputy Director (Admn.), National Institute of Social Defence  
Wing-7, West Block-1, R.K.Puram, New Delhi-110066

**NATIONAL INSTITUTE OF SOCIAL DEFENCE, NEW DELHI**  
(An Autonomous Body under Ministry of Social Justice and Empowerment)

**BYE-LAWS**

**West Block-1, Wing VII**  
**Ground Floor, R.K. Puram, New Delhi-110066**



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# NATIONAL INSTITUTE OF SOCIAL DEFENCE, NEW DELHI

## SECTION - I Bye Laws

In exercise of the powers conferred by Section 15(a) of the Rules and Regulations of the National Institute of Social Defence, hereby referred to as the "Institute", the Institute, with the previous approval of the Government of India hereby frames the following Bye-laws for administration and management of its affairs.

### 1. Short Title

- (i) These Bye-laws shall be called Bye-laws of the National Institute of Social Defence.
- (ii) They shall be deemed to have come into force on 23<sup>rd</sup> May, 2013.

### 2. Definitions

In these Bye-laws:

- (a) The "Institute" means the National Institute of Social Defence;
- (b) The "President" means the President of the General Council;
- (c) The "Chairman" means the Chairman of the Executive Council;
- (d) The "General Council" means the General Council of the Institute;
- (e) The "Executive Council" means the Executive Council of the Institute;
- (f) The "Member" means a member of the General Council or Executive Council, as the case may be;
- (g) "Government" means the Government of India;
- (h) "Ministry" means the Ministry of Social Justice and Empowerment;
- (i) "Schedule" means a Schedule to these bye-laws;
- (j) The "Memorandum" means the registered Memorandum of Association of the National Institute of Social Defence, as may be amended from time to time;
- (k) The "Rules" means Rules and Regulations of the Institute registered along with the Memorandum of Association as amended from time to time;



- (l) "Society" means the society forming the Institute;
- (m) "Year" means the Financial year of the Central Government (from April to March);
- (n) The "Director" means the Director of the Institute;
- (o) "Appointing Authority" in relation to any post in the Institute means the authority competent to make appointments to the post under the Recruitment Rules of the Institute;
- (p) "Controlling Authority" means
  - (i) in relation to a post in Group A, the Chairman of the Executive Council
  - (ii) in relation to other posts, the Director of the Institute
- (q) "Fund" means funds of the Institute



## **SECTION - II**

### **General Bye Laws**

**3. Powers and Functions of the President of the General Council**

The President shall exercise such powers and discharge such functions as are laid down in the Rules and these Bye-laws (Schedule-I)

**4. Powers and Functions of the Chairperson of the Executive Council**

The Chairman shall exercise such powers and discharge such functions as are laid down in the Rules and these Bye-laws (Schedule-I)

**5. Meetings of the General Council**

(a) Any member or members desirous of moving any resolution at the annual general meeting of the General Council shall give notice thereof in writing to the Member Secretary so as to reach him not less than 14 days before the date of the meeting. Such notice when received shall be circulated immediately by the Member Secretary to the members and be included in the Agenda of the meeting.

(b) No subject disposed of by the General Council at a meeting shall be brought up again for consideration until after the expiry of one year, except in a case where the President or Government certifies that the subject required further consideration in the interest on the Institute.

**6. Powers & Functions of the Executive Council**

The Executive Council shall be responsible for the General Management and over-all policy guidelines of the Institute in accordance with the Rules and Bye-laws made thereunder for the furtherance of its objects and shall have all powers:

(a) To review and sanction budget estimates;

(b) To sanction expenditure as defines in financial Bye-laws;



- (c) To invest the funds of the Institute;
- (d) To borrow money on the terms and conditions laid down in the Bye-laws;
- (e) To hire consultants on a contractual basis for specific tasks for a period beyond six months;
- (f) To delegate specific aspects of day-to-day authority to the Director and such other powers as mentioned in Schedule-I to the Bye-laws and as may be necessary for the efficient functioning of the Institute on a day-to-day basis;
- (g) To appoint one or more committee or committees or sub-committees for such purposes and with such powers as may be specified by it;
- (h) To issue appeals and make applications for money for the furtherance of the objectives of the Institute and to raise and/or collect funds by gifts, donations, subscription or otherwise, of cash and securities, and any property either movable or immovable;
- (i) To acquire, purchase or otherwise take ownership of property in the Institute's name or take on lease or hire temporarily or permanently, movable or immovable property necessary or convenient for the furtherance of the objectives of the Institute;
- (j) To borrow and raise money with or without security or on the security of a mortgage, charge or hypothecate or pledge all or any of the movable or immovable properties belonging to the Institute in any other manner whatsoever, with prior approval of the Government of India;
- (k) To enter into any agreement with any Government or other authority - municipal, local or otherwise, to obtain any right, privileges, concessions, fiduciary claims or other benefits that the Institute may deem desirable to carry out its purposes;
- (l) To exercise such other powers and discharge



such functions as laid down in Schedule-I to the Bye-laws.

**7. Meetings of the Executive Council**

(a) Any member or members desirous of moving any resolution at any ordinary meeting of the Executive Council shall give notice thereof in writing to the Member Secretary so as to reach him not less than 7 days before the date of such meeting. Such notice when received shall be circulated immediately by the Member Secretary to the members and be included in the Agenda of the meeting.

(b) Any matter not included in the Agenda and of which the notice mentioned in the Bye-laws 7 (a) has not been given may be considered at a meeting of the Executive Council with the permission of the Chairman.

(c) An extra-ordinary meeting of the Executive Council shall be called on a written requisition made by at least four members of the Executive Council.

**8. Allowances to the Chairman and the members of the Executive Council, General Council, Standing Committees and Ad-hoc Committees**

(a) Payment of TA/DA to President/Chairman and Members of the General Council and the Executive Council shall be governed by the Government of India's TA/DA Rules.

(b) However, all non-official members shall be entitled to air travel and sitting fee, for attending the meetings, on the rates to be decided by the Executive Council from time-to-time.

**9. Powers and Duties of the Director**

(a) The Director of the Institute shall exercise such powers in respect of the affairs of the Institute as may be specifically delegated to him by the Executive Council from time-to-time by a formal resolution. The Director shall deal with routine matters regarding cheques, hundies, drafts, certificates, receipts, Government Securities, promisory notes, bills of exchange or other



instruments and securities, whether negotiable or transferable or not;

(b) The Director, in addition to the exercise of powers vested under Schedule-I, shall; exercise the powers and exchange the duties as under:

(i) He shall be in-charge of the administration of the Institute;

(ii) He shall allocate duties to officers and officials of the Institute and shall exercise such supervision and executive control as may be necessary subject to the Rules and these Bye-laws;

(iii) He shall be responsible for the security and safe upkeep of office, properties and other movable/immovable assets of the Institute;

(iv) He is empowered to delegate his powers, to other officers of the Institute, with the approval of the Executive Council;

(v) Except for the power to create new posts, which would remain with the Government, he shall exercise all other administrative/financial powers as the Head of Department in respect of staff in Group B (Non-Gazetted), C and D including all aspects of discipline, recruitment and selection of all categories of posts as per rules and orders which may be issued by the Government from time-to-time. Selection and appointment to Group B (Gazetted) will be done with the approval of Chairman, Executive Council and all Group A posts (including the post of Director of the Institute) shall be done with prior approval of the Ministry of Social Justice and Empowerment;

(vi) The Director is authorized to appoint full or part-time consultant (s) for a period of six months, within the approved budget allocations, for preparing training materials, research studies and such other specific projects, beyond which it will be done with the approval of the Executive Council;

(vii) The Director is authorized to fill up the short-



term vacancies in the Institute as under:

(a) Vacancy arising for a period exceeding 45 days but less than 89 days may be filled on contingent basis wherever possible in the interest of the Institute;

(b) Vacancies for over three months but upto six months should be filled by contract or promotion, wherever that is possible and in the interest of work.

(c) The Institute will maintain a register of suitable persons who may be inducted by contract employment in different units soon after a vacancy arises.

(viii) The Director is also empowered to exercise such powers as vested with a Head of Department under the Government of India's Delegation of Financial Power Rules, 1978 as are not mentioned in the Bye-laws.

#### 10. Standing Committees

(a) The Executive Council may constitute such Standing Committee and Sub-Committees, as it deems necessary. The Director shall be the ex-officio Chairman of each such Committee. The Chairman may fill a casual vacancy in the Standing Committee by nomination.

(b) The following committees of specialists/representatives of voluntary organizations/heads of institutions/social workers in the field shall be constitute by the Institute for technical advice, selection, purchase etc.

- (i) Academic Committee
- (ii) Finance Committee
- (iii) Other Committees

(i) Academic Committees - the Convenor of the Committee shall be the Deputy Director (Admn. & Plg.) and shall include specialists/experts in the field, besides the programme heads. The Committee shall have tenure of two years. This Committee will advice on matters of scientific research and establishing institutional or non-



institutional programmes for the education and training of personnel in the field of social defence. The Committee should meet at least twice a year.

(ii) Finance Committees - The Institute shall constitute Finance Committee consisting of Deputy Director (Admn. & Plg.), the Programme Heads and the Accounts Officer. This Committee will finalise purchases of equipments/instruments/office equipments/furniture as well as other items of stationary etc. in accordance with the provision made in the budget. On specific issues requiring technical inputs, experts may be co-opted with the approval of the Director.

(iii) Other Committees - Other Functional Committee like Library Committees, Canteen Committee, Accommodation Allotment Committee will be constituted by the Director as and when necessary.

#### 11. Ad-Hoc Committees

(a) Ad-hoc Committees may be constituted by the Institute for such purposes, as may be deemed necessary;

(b) The terms of office of members of an Ad-hoc Committee shall expire on completion of specific function for which the Committee is appointed. The Institute reserves the right to remove a member of an Ad-hoc Committee without assigning any reason;

(c) A casual vacancy in an Ad-hoc Committee shall be filled by nomination by the Chairman, Executive Committee, Non-official members of these Committees will receive TA/DA as prescribed for non-official members of the Executive Council/General Council;



12. Building and Land  
belonging to the  
Institute

(a) The Institute shall use its land and building for the purposes of the Institute and may, when not required for such purposes, allot them for occupation by such persons or officers as the Director may decide, with the prior approval of the Executive Council;

(b) The allotment, assessment and recovery of rent/licence fee of building shall be made by the Director on the norms approved by the Executive Council, from time-to-time. Employees of the Institute, as are offered residential accommodation by the Institute shall stay in that residence on such terms and conditions as may be fixed by Director of the Institute and approved by the Executive Council;

(c) On cessation of service with the Institute, the residential accommodation may be retained upto a period of six months from the date of cessation of service at the normal rate of licence fee paid by the allottee. Thereafter, the possession of the staff quarter will be deemed to be unauthorized. Penal rent will be charged for unauthorized occupation of the Quarter at the rates decided by Director of the Institute and in accordance with the guidelines of the Government of India. The Institute will withhold the payment of Death-cum-Retirement Gratuity (DCRG) and /or other terminal benefits till the accommodation occupied by the employee is vacated and possession handed over to the Institute. The amount of licence fee or penal rent or charges for any damage to the property, remaining outstanding on the date of retirement, will be recoverable from the DCRG and/or other terminal benefits payable to the employee.

(d) Allotment of Staff Quarters to various categories of employees will be made by the Director who will ensure:

(i) Allotment of quarters will be made taking into consideration the period of regular service on seniority basis of a particular member of staff;

(ii) Members of the staff having their own residential property, whether owned by self or



spouse within 10 kms of the premises of the Institute or the duty station as well as the officials, whose spouses have been allotted accommodation by their employers, within 10 kms of the premises of the Institute or the duty station, will not be eligible for allotment of accommodation.

**13. Powers to award Prizes, Scholarships**

The Institute may award such prizes, souvenirs, awards, stipends, scholarships etc. to its collaborating agencies for meritorious services rendered by them or to its students/ trainees, as may be decided by the Executive Council, from time to time.

**14. Powers to arrange Lectures/Seminars etc.**

The Institute may organize conference/seminars etc. with experts, from time to time, on payment of suitable fee or honorarium and travelling allowance/daily allowance, at the rates decided by the Executive Council, from time to time.

**15. Professional Development Activities**

A staff member of the Institute can be sponsored for attending training programme/seminar/conference/programmes etc. within India, with the approval of Director. Sponsorship for international seminars/conferences and trainings held outside India would be done with the approval of the President of General Council and in accordance with the instructions of the Government of India, on various mandatory clearances, for deputations/delegations abroad, as amended from time-to-time.



### SECTION - III

#### Service Bye Laws & Recruitment Rules

16. Framing of Recruitment Rules and Conditions of Service

The Executive Council shall frame the recruitment rules and adopt Government of India's scale of pay or pay scales approved by the Government of India, prescribe academic and professional qualifications, experience, age etc for various posts sanctioned for the Institute.

17. Creation, Continuation and Confirmation of Posts

Creation of all posts shall be done with the approval of the Government of India, based on the extant instructions of the Ministry of Finance etc. However, any such proposal shall be considered and recommended by the Executive Council. Continuation and confirmation of all posts shall be done by the Executive Council, based on the instructions of the Government of India.

18. Reservation of Posts

Reservation of posts for SC/ST/OBC/Handicapped/Ex-servicemen etc. would be applied in accordance with the rules and instructions of the Government of India, as amended from time-to-time. The Institute would maintain prescribed recruitment and reservation rosters for this purpose. The staff responsible for maintenance of reservation rosters would be deputed for appropriate training from time-to-time, to keep themselves abreast with the changes in the policy of the Government on matters related to reservation in services.

19. Employees to be Whole-time Servants

Unless in any case, specifically provided, the whole time of an employee of the Institute shall be at the disposal of the Institute and he or she may be employed in any manner required by the competent authority of the Institute without claim for additional remuneration.

20. Permanent

&

A post in the service of the Institute shall be either



## **Temporary Posts**

a "Permanent Post" ie., a post carrying a definite rate of pay sanctioned without any limit of time or a "Temporary Post" ie., a post carrying a definite rate of pay sanctioned for a limited time.

### **21. Creation and Classification of Posts**

(a) Posts under the Institute shall be of groups and categories specified in Schedule II of the Byelaws. The Executive Council may recommend to the Government:

(i) The creation of any new group or category of posts;

(ii) The abolition of any group or category of posts; or

(iii) The transfer of any category of posts from one group to another.

(b) Adoption of pay scales, allowances and revision thereof, shall be made by the Executive Council with the prior approval of the Government of India.

(c) The Executive Council shall have the powers to determine the category/classification of posts and to determine whether a post shall be temporary or permanent and to specify the period for which these posts are required.

### **22. Qualifications for Appointments**

The method and qualifications for recruitment to the various posts in the matter of age, academic standards, experience and other relevant matters shall be prescribed by the Executive Council.



**23. Methods of Recruitment**

Recruitment to a post in the Institute may be made:

- (a) By Direct Recruitment:
  - (i) From amongst candidates applying in response to an advertisement; or
  - (ii) Group 'D' officials will be selected from amongst candidates applying in response to an advertisement and registered with the employment exchange; or
- (b) By promotion; or
- (c) By appointment on transfer on deputation basis; or
- (d) On contract for specifies period with the approval of Executive Council.

**24. Recruitment by Promotion**

Appointment to a post in any grade by promotion shall be made from amongst employees serving in posts in the next lower grade(s) by selection on the basis of merit and qualifications with due regards to seniority. If a suitable officer is not available for promotion to a post, appointment to that post shall be made by any of the other three methods mentioned in Bye-law 23. However, the method and manner of recruitment shall be consistent with the Recruitment Rules for the post.

**25. Medical Fitness on Initial Appointment**

(a) Except, as provided by this rule, no person may be appointed to a post in the service of the Institute without a medical certificate of fitness. It may, in individual cases, for reasons to be recorded in writing, with the approval of Chairman, dispense with the production of a certificate, and may by general orders exempt any specifies class of employees from the operations of this Bye-law.

(b) The rules applicable in Government of India shall be mutatis mutandis applicable in respect of medical certificate of fitness for appointment to a post in the Institute.



**26. Period of Probation**

(a) Unless otherwise decided by the Appointing Authority in a given case, all direct recruits shall be on probation for a period of 2 years from the date of appointment to that grade. During the period of probation, the employee shall be required to put in satisfactory service, failing which, his services shall be liable to termination at any time without any reasons being assigned for the same. The appointing Authority any, however, extend the period of probation.

(b) Where an employee is promoted from a post to another, he would be on trial for a period of two years and would be liable for reversion to the lower post, within two years of promotion, on the grounds of non-satisfactory performance to be substantiated by the Appointing Authority.

**27. Absorption of Employees appointed on Contract/Deputation**

(a) An employee appointed on transfer on deputation basis in the Institute can be considered for absorption, with the approval of the Executive Council, subject to the provisions of the Recruitment Rules.

(b) For employees on deputation, absorption will be considered subject to the approval of the parent organization on the willingness submitted in writing by the concerned employee.

(c) The absorbed employee will be governed by these Bye-laws from the date of his/her absorption in the Institute.

**28. Pension Scheme/Gratuity/Provident Fund/Insurance**

The provisions prescribed under the Employees Provident Fund Scheme and miscellaneous provisions made thereunder shall be followed for Provident Fund, Pension and Insurance in respect of the employees of the Institute. Gratuity will be governed as per the rules prescribed by the Government from time-to-time for this purpose.



## 29. Leave

Temporary and permanent employees of the Institute shall be entitled to such leave and leave salary as are admissible to the corresponding categories of Central Government Servants under the Central Civil Services (Leave) Rules, 1972 as amended from time-to-time, provided that, the incumbents on deputation to posts in the Institute on foreign service, shall be governed by leave rules as may be stipulated in the conditions of their deputation.

## 30. Allowances during Official Tours

Employees of the Institute shall be entitled to Travelling Allowance and Daily Allowance on official tour at par with the corresponding categories of Central Government Servants.

## 31. Termination of Service

(a) The services of a temporary employee, any be terminated by the Appointing Authority without assigning any reason thereof:

(i) During the period of probation following the first appointment, at any time without notice and;

(ii) After such period of probation, at any time by the notice of one month in writing or on payment of one month's pay and admissible allowances in lieu thereof.

(b) Without prejudice to the provisions of By-law 31(a), the services of a temporary employee shall terminate:

(i) If the appointment is for a specific period, on the expiry of such period; or

(ii) If the appointment is against a temporary post, on the abolition of that post, or on the expiry of the period, for which the post is created.

## 32. Resignation

An employee may resign from the service of the Institute by giving a notice in writing to the Appointing Authority. The period of notice shall be one month in case of temporary employees and



three months in case of permanent employees, provided that in special circumstances, the Appointing Authority may reduce or waive off the period of such notice. The resignation shall be deemed to be operative only after it has been accepted by the Appointing Authority.

**33. Discipline, Penalties, Appeal and Review**

The Central Civil Service (Conduct) Rules, 1964 and Central Civil Services (Classification, Control and Appeal) Rules, 1965, as amended from time to time and applicable to the Central Government employees shall apply mutatis mutandis to the employees of the Institute.

**34. Medical Facilities for Employees**

Medical facilities under the Central Civil Services (Medical Attendance) Rules, 1944 as applicable to Central Government employees shall be made available to the officials of the Institute for both hospitalization and non-hospitalization.

**35. Superannuation**

The age of superannuation for the employees of the Institute will be as applicable in the Government of India.

**36. Other Conditions of Service**

(a) In respect of matters, not provided for in these Bye-laws, the rules as applicable to Central Government servants regarding the general conditions of service, pay and allowances including leave salary, LTC, Joining Time, Foreign service terms etc, and other orders and decisions issued in this regard by the Central Government, from time-to-time, shall apply mutatis mutandis to the employees of the Institute;

(b) The Director is authorized to give Daily Allowance to the staff members who remain out of Headquarters beyond 30 days. He is also authorized to sanction actual conveyance charges for the same period in addition to Daily Allowance. Provisions of Government of India, Ministry of Finance O.M. No. 19030/5/86-E-IV dated 12<sup>th</sup> December 1986 as amended from time-to-time



regarding admissibility of Daily Allowance at a place outside the Headquarters of the employee shall be applicable to the employees of the Institute;

(c) The Director is authorized to sanction actual expenditure on conveyance in addition to Daily Allowance where he is satisfied that not doing so will cause hardship to a member of the staff of the Institute;

(d) The Director is authorized to sanction, within the limit prescribed for the Head of Department, in deserving cases, non-recurring payment in the form of honorarium, to any member of the staff, in consideration of the special and arduous nature of work performed and extra hours of duty performed by him. For payment of honorarium to the staff, beyond the limit prescribed for the Head of Department, the approval of Executive Council would be required. The payment of such honorarium would be as per the conditions laid down in FR 46 (b), and subject to the ceiling as mentioned at S.No. 35 of Schedule-I of the By-laws;

(e) The Director and the Head of Office, would be entitled to residential telephone, with full reimbursement of rent and call charges within the limits prescribed by the Government of India, from time-to-time. However, in the case of Director, reimbursement of call charges, in excess of the prescribed limit, would be permitted with approval of Financial Adviser for the calls certified as for official purpose. A register would be maintained for the reimbursement of residential telephones;

(f) The Director would also be entitled to full reimbursement of cell phone for official use within the limit prescribed by Government of India from time-to-time.



## SECTION - IV Financial Bye Laws

### 37. General Conditions

The Financial Bye-laws of the Institute shall be strictly in accordance with the General Financial Rules, Delegation of Financial Powers Rules, Receipt and Payment Rules and other orders and notifications issued by the Government of India from time-to-time.

### 38. Preparation of Budget Estimates

Not later than 1<sup>st</sup> September each year, the Director shall have prepared detailed budget estimates of receipts and expenditure for the ensuing financial year. These shall be considered by the Executive Council. Budget Estimates, as accepted by the Executive Council, will be forwarded to the Ministry of Social Justice and Empowerment, Government of India for sanction of funds. They will later be placed before the General Council for approval. The observations of the General Council, if any, on the budget proposals will be communicated to the Ministry. The estimates would be revised based on the actual allocation of the funds and placed before the subsequent meeting of the Executive Council.

### 39. Form of the Budget Estimates

The estimates, both Plan and Non-Plan, will show the annual income and expenditure of the Institute under various heads of accounts appropriate to the sources on income and main heads of expenditure and shall include:

- (a) Actual receipts and expenditure, in respect of the funds received from the Government of India and other sources, in the preceding year, shown separately, rounded off to the nearest rupees;
- (b) Original budget estimates for the current year;
- (c) Revised budget estimates for the current year rounded to the nearest hundred rupees;
- (d) Proposed budget estimates for the ensuing year rounded to the nearest hundred rupees;
- (e) Explanation of the variations between the budget estimates and the revised estimates.



**40. Appropriation/Re-appropriation and Sanction of Expenditure**

The Director will be responsible for ensuring that expenditure does not exceed the budgetary allocations and maintain a suitable Liabilities Register for the purpose. The competent authorities for Appropriation, Re-appropriation and sanction of expenditure have been specified in Schedule-I.

**41. Contracts**

(a) The Director shall execute all contracts for and on behalf of the Institute, provided that advice of the Legal Adviser of the Institute shall be obtained by the Director for the contracts involving a financial consideration of Rs. 10 lakhs or more;

(b) The Director, may, with the approval with the Executive Council, delegate the power to execute contracts, upto a specified financial limit, to a subordinate officer of the Institute

**42. Investment of Funds**

(a) Subject to general or special directions of the Executive Council, the funds of the Agency may be invested in the following manner:

(i) In fixed/call deposits with the State Bank of India or any National Bank of India;

(ii) In such other manner as the Executive Council may authorize;

(iii) In case of Provident Fund of the employees, investment ill be as per guidelines issued by the Government of India from time-to-time;

(b) All transactions relating to the investment of funds shall be executed by the Director in the name of the Institute. A record of the transactions shall be kept in the Register of Securities by an officer authorized by the Director on this behalf. The Register of Securities and the documents relating to the purchase, sales or alteration of investments will be kept in the safe custody of such officers and will be verified once in six months by the Director.



43. Permanent Advance  
(Imprest)

A permanent advance of Rs. 5,000/- shall be placed at the disposal of an officer of the Institute, authorized by the Director, to meet petty contingent expenditure, which shall be recouped as and when necessary.

44. Receipts and  
Payments

(a) All money shall be received in the name of 'National Institute of Social Defence' and shall without delay be credited in full, to the account of the Institute in one or more branches of Nationalised Banks. Before crediting, such money shall not be utilized to meet expenditure or kept apart from the accounts. Director may make transfer of funds between the above bank(s) as and when required;

(b) Payments by, and on behalf of, the Institute shall be made by cheque (for payments above Rs., 1000/-) and all such payments will be entered in Cash Books and shall be verified by the Director, or an officer authorized by him in writing for the purpose, at the close of every month. Counter foils of the used cheque-books shall be kept in safe custody of an officer authorized for the purpose. E-payment and E-receipt shall be adopted as far as possible in the financial transactions of the Institute;

(c) Payment on account of petty contingent expenditure may be made in cash out of the permanent advance (imprest amount). All such transactions shall be entered in the Petty Cash Register and the actual cash on hand verified by the Director, or an officer authorized by him, at the end of each calendar month and at the time of recoupment of imprest, as the case may be;

(d) All payment by the Institute shall be made on pre-receipted bills or other documents duly prepared and passed for payment by the Director or by such other officers as may be authorized in writing by the Director for the purpose. The paid vouchers shall be stamped "Paid and Cancelled" so that they cannot be used second time. They should then be serially numbered and kept in safe custody for production at the time of audit;



(e) A statement of reconciliation of receipts and payments as entered in the Institute's Cash Book and as shown in the fortnightly or monthly statement received from the Bank, shall be prepared every month;

(f) Receipts shall be issued for all money received by the Institute. The officer authorized to issue these receipts shall satisfy himself at the time of signing the receipt and initiating its counterfoil that the amount has been properly entered in the cashbook;

(g) The blank receipt books shall be kept under lock and key under the personal custody of the Accounts Officer. The Accounts Officer shall maintain a register of blank receipt books and shall also retain the counterfoils of the used receipt books.

#### 45. Accounts and Audit

(a) The Accounts of the Institute shall be maintained on the Cash System of Accounting. The record of the receipts and expenditure will be maintained under the various Heads of Accounts indicated in the Schedule III. For this purpose, the Institute shall maintain appropriate registers like the following:

- (i) Cash Book
- (ii) Petty Cash Book
- (iii) Ledger
- (iv) Provident Fund Accounts of Employees
- (v) Securities and other capital investments
- (vi) Cheque Books- Receipt Books
- (vii) Dead Stock Register of Furniture and other office equipments
- (viii) Stock Register of Stationery
- (ix) Asset Register
- (x) Stock Register of Consumable articles
- (xi) Buildings and other immovable property register<sup>48</sup>
- (xii) Library Accession Register
- (xiii) Miscellaneous Stocks Register
- (xiv) Pension Accounts of Employees and Pension Fund
- (xv) Other registers prescribed from time-to-time.



(b) The records shall be computerized as far as possible. The accounts of the Institute shall be audited annually by the Comptroller and Auditor General of India or any person appointed by him on this behalf and any expenditure incurred by him in connection with such audit shall be payable by the Institute to the Comptroller and Auditor General of India, or any person appointed by him for the audit of the Institute;

(c) The Comptroller and Auditor General of India and any person appointed by him who audits the accounts of the Institute shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor General of India has in connection with the Government Accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect the offices of the Institute;

(d) The Annual Report as approved by the Executive Council of the Institute and the accounts of the Institute as certified by the Comptroller and Auditor General of India or any person appointed by him in this behalf, together with the audit report thereon shall be forwarded to the Ministry of Social Justice and Empowerment, Government of India, for laying in the Parliament.

#### 46. Security Deposits

(a) A private person or firms contracting with the Institute to supply stores, render services or execute a work may, at the discretion of the Director and provided that the non compliance of the contract may cause financial loss to the Institute, be required to furnish security for the due fulfillment of the contract. A suitable provision shall be incorporated in the agreement. The security shall be in the form of:

- Cash
- Post Office Cash Certificates
- National Savings Certificate
  - National Plan Savings Certificates
  - Promisory notes/stock certificates of Govt.



- Post Office Savings Bank Pass Books
- Deposit Receipts of Schedule Banks
- Fidelity Bond from Insurance Companies in form prescribed by the Government (in case of Government servants only)

(b) The security deposits shall be deposited with the tender documents and pledged in favour of the Director. The custody of securities and other bonds shall be with the Director or any other officer authorized by him in this behalf. Security deposits taken from an employee of the Institute shall be retained permanently or until it is certain that there is no further necessity for keeping it;

(c) No Security deposit shall be repaid or retransferred to the Depositor or otherwise disposed of except in accordance with the terms of his security bond or agreement. While returning any security to the depositor, the Director or the officer authorized by him shall invariably obtain the depositor's acknowledgement duly signed and witnessed;

(d) The Cashier and the Store-keeper shall furnish such security deposit either in the form of "Fixed Deposit Receipts" drawn on any Scheduled Bank of India or National Savings Certificates or National Plan Bonds pledged in favour of the Director or a fidelity bond from an Insurance Company for such sum as may be decided by the Director. The security deposits shall remain with the Institute and be released on the expiry of six months from the day the Cashier/Storekeeper ceases to be so employed unless it is withheld by the order of the Director.

#### 47. Loans and Advances

(a) Subject to availability of budget provisions, interest bearing and non-interest bearing advances, except House Building may be sanctioned by the Director to the permanent and temporary employees who have completed five years of service in the Institute, on the same terms and conditions as are applicable to Central Government employees. For employees on deputation, past service in their parent organization will be counted for determining eligibility;



not be split up to avoid the necessity for obtaining the sanction of the higher authority required with reference to total amount of orders. The open tender system, ie., invitation of tender by public advertisement shall be used as a general rule in all cases as per the provisions of GFR.

(b) When materials received shall be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they shall be taken in the charge they are according to the approved specifications where prescribed. A certificate that the materials received have been entered in the appropriate stock register should also be recorded.

#### 50. Issue of Stores

(a) When materials are issued from stock for officer use, sale etc., the officer in charge of the store shall see that the indent in the prescribed form has been made by a duly authorized indenting officer, examine it carefully with reference to the orders or instructions for the issue of stores, if any, and order the issue of stores;

(b) In case of the Transfers, the officer-in-charge of stores shall see that the stores in his custody are made over correctly to the successor and an appropriate receipt taken from him.

#### 51. Safety of Stores

The officer entrusted with stores of any kind shall take special care for arranging for their safe custody, for providing suitable accommodation, more particularly for valuable and combustible stores for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration. He shall also maintain suitable accounts and inventories in respect of the stores in his charge with a view to preventing loss through theft, accident, fraud or otherwise and to make it possible at any time to check the actual balances with the book balances and the payment to suppliers etc. separate accounts shall be kept of:

(i) "Dead Stock" such as plant, machinery, furniture etc.

(ii) Other stores



not be split up to avoid the necessity for obtaining the sanction of the higher authority required with reference to total amount of orders. The open tender system, ie., invitation of tender by public advertisement shall be used as a general rule in all cases as per the provisions of GFR.

(b) When materials received shall be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they shall be taken in the charge they are according to the approved specifications where prescribed. A certificate that the materials received have been entered in the appropriate stock register should also be recorded.

#### 50. Issue of Stores

(a) When materials are issued from stock for office use, sale etc., the officer in charge of the store shall see that the indent in the prescribed form has been made by a duly authorized indenting officer, examine it carefully with reference to the orders or instructions for the issue of stores, if any, and order the issue of stores;

(b) In case of the Transfers, the officer-in-charge of stores shall see that the stores in his custody are made over correctly to the successor and an appropriate receipt taken from him.

#### 51. Safety of Stores

The officer entrusted with stores of any kind shall take special care for arranging for their safe custody, for providing suitable accommodation, more particularly for valuable and combustible stores for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration. He shall also maintain suitable accounts and inventories in respect of the stores in his charge with a view to preventing loss through theft, accident, fraud or otherwise and to make it possible at any time to check the actual balances with the book balances and the payment to suppliers etc. separate accounts shall be kept of:

(i) "Dead Stock" such as plant, machinery, furniture etc.

(ii) Other stores



## 52. Inventory

An inventory of the dead stock shall be maintained showing the number received, the number disposed of and the balance in hand for each kind of article. Articles of dead stock shall be verified at least once every year and the result of verification recorded on the inventory. All discrepancies noticed shall be properly investigated and brought to account immediately so that the inventory may represent the true account.

## 53. Physical Verification

(a) A physical verification of stores shall be made at least once a year subject to the condition that the verification is not entrusted to a person who is in custodian, the ledger keeper or the accountant of stores to be verified or who is not conversant with the classification, nomenclature and technique of the particular stores to be verified;

(b) The verification shall not be left to low grade subordinates and in the case of large and important stores, it shall be as far as possible entrusted to a responsible officer who is independent of the subordinate authority in charge of the stores;

(c) In making physical verification, the following instructions shall invariably be observed:

(i) verification will be always made in the presence of the subordinate authority responsible for the custody of the stores or responsible person deputed by him;

(ii) All discrepancies noticed shall be brought to account immediately so that the stores accounts may represent true state of the stores; and

(iii) Shortage and damages as well as unserviceable stores shall be reported immediately to the authority competent to write off the loss.

## 54. Sanction to write off losses

The sanction of the Executive Council shall be obtained in writing off all losses, deficiencies or depreciation in the value of stores and for their disposal/sale thereof.



# NATIONAL INSTITUTE OF SOCIAL DEFENCE, NEW DELHI

## SCHEDULE-I (To Bye-Laws)

### POWERS OF THE DIRECTOR, EXECUTIVE COUNCIL AND GENERAL COUNCIL (Vide Bye-laws 3, 4 & 9)

#### Financial Powers

S.No	Nature of Powers	Director	Executive Council	General Council
1.	Powers of appropriation and re-appropriation	Full powers within the main sub-headed only; savings from salaries for example should not be re-appropriated for buying equipment or for contingency.	Full Powers	--
2.	a) To write off losses of irrecoverable value of stores (including library books) or public money not due to fraud, theft, etc.	Upto Rs. 50,000/- in each case	Upto Rs. 2,00,000/- in each case, beyond which, the Ministry	--
	b) To write off loss of revenue or of irrecoverable advance	Rs. 10,000/- in each case	-do-	--
	c) To write off loss of deficiencies and depreciation in value of stores	Rs. 2,500/- in each case	-do-	--
	d) To condemn unserviceable or obsolete/surplus store items	Upto Rs. 50,000/- in each case	-do-	--
	e) To condemn unserviceable/irreparable/accidental vehicles	-do-	-do-	--
3.	To allow local conveyance when an officer is on outstation official tour	Full Powers	--	--
4.	To sanction recoupable imprest amount for immediate office expenses	Full Powers	--	--
5.	To sanction recoupable imprest amount for telegram expenses	Full Powers	--	--
<b>To sanction expenditure on:</b>				
6.	Water and Electricity expenses for the Office Building	Full Powers	--	--
7.	Installation of telephone, EPBAX/FAX	Full Powers	--	--



S.No	Nature of Powers	Director	Executive Council	General Council
8.	Telephone rental/charges (within permissible limits)	Full Powers	--	--
9.	Postage and telegram charges	Full Powers	--	--
10.	Hire and purchase of computers and software (including website up-gradation expenses)	Full Powers upto Rs. 5 lakhs per annum	Full Powers	--
11.	Advertisement and Publicity	Upto 1 lakh per annum	Full Powers	--
12.	Printing, Binding and Publication of Journals and periodicals	Full Powers	--	--
13.	Contingent Expenditure: Recurring Expenditure	Full Powers a) Upto Rs. 2,50,000/- per annum	Full Powers	--
	b) Non-recurring Expenditure	b) Full Powers	Full Powers	--
14.	Local purchase of stationery and stores	Upto Rs. 40,000/- per annum in each case	--	--
15.	Original Works and Special repairs of Office Building	Upto Rs. 2 lakhs in each case	Full Powers	--
16.	Repair and maintenance of land and building for office use	Upto Rs. 2 lakhs in each case	Full Powers	--
17.	Lease accommodation for residential purposes	Full Powers, except for himself	Full Powers	--
18.	Annual ground rent and terms on properties	Full Powers, subject to relevant rules/orders issued by GoI on the subject	--	--
19.	Advances/Final withdrawal out of the General Provident Fund	Full Powers in respect of all officers and employees except himself	Full Powers in case of Director	--
20.	Amount due under Pension Scheme and final payment of Provident Fund	Full Powers	--	--
21.	Disburse pay and allowances on the day preceding the last working day of a month in case of Public/Bank Holidays	Full Powers	--	--
22.	Powers to order the retention of undisbursed pay and allowances of establishment for any period exceeding three months	Full Powers	--	--
23.	To allow mileage allowances by a route other than the shortest or cheapest	Full Powers	--	--



S.No	Nature of Powers	Director	Executive Council	General Council
24.	To countersign his own travelling, LTC allowance, bill and those of other offices	Full Powers	--	--
25.	Hiring of private taxis for official purpose	Full Powers	--	--
26.	POL and Maintenance of Office Vehicles	Full Powers	--	--
27.	Any kind of equipment/machinery for official use	Full Powers	--	--
28.	Annual Maintenance Contract and expenditure on maintenance of office equipments such as photo copiers/computers/fax etc.	Upto Rs. 1,00,000/- in each case	Full Powers	--
29.	Repairs and maintenance of furniture, furnishing and fixtures	Full Powers	--	--
30.	Hiring of Office furniture and machines	Full Powers	--	--
31.	Purchase of liveries, shoes and other articles of clothing to staff	Full Powers	--	--
32.	Washing allowances to staff	Full Powers	--	--
33.	Purchase of Books, Magazines and Newspapers for office library	Full Powers	--	--
34.	Hospitality for Visiting delegations/dignitaries, inclusive of Gifts, Reception etc.	Upto Rs. 1,00,000/- in each case	Full Powers	--
35.	Freight on transportation of office equipments/property	Full Powers	--	--
36.	Demurrage	Upto Rs. 2,500/- in each case	Full Powers	--
37.	Rewards, Fee, Honorarium etc. to staff	Upto Rs. 2,500/- in each case in a year and in accordance to FR 46(b) and instructions/orders issued by the Gol on the subject	Upto Rs. 5,000/- in each case in a year and in accordance to FR 46(b) and instructions/order s issued by the Gol on the subject	--
38.	Overtime to staff	Full Powers subject to Gol rules	--	--
39.	Bonus to staff	Full Powers subject to Gol rules	--	--
40.	Payment to Staff employees on contingent basis	Full Powers	--	--



S.No	Nature of Powers	Director	Executive Council	General Council
41.	Auditors and Consultants Fees	--	Full Powers	--
42.	Miscellaneous Expenditure	Upto Rs. 10,000/- in each case	Full Powers	--
43.	Expenditure on exhibition and conferences	Full Powers subject to the ceiling of expenditure as laid down by Gol	--	--
44.	Hiring of Security Services/Cleaning Services through contractor	Full Powers	--	--
45.	Hiring of Plants/Flower Plants	Full Powers	--	--
46.	Sanctioning of expenditure for conducting training programmes	Rs. 5 lakhs in each case	Full Powers	--
47.	To sanction following long term interest bearing advances to officers/staff: a) House Building Advance b) Motor Car Advance c) Personal Computer Advance d) Motor Cycle Advance e) Cycle advance f) Table Fan Advance	Full Powers as per Gol rules for I to (f) in respect of officers and staff except himself.	Full Powers as per Gol rules for (a) & (b) in respect of officers and staff except Director, for whom the competent authority will be President of General Council	-- --
48.	To sanction following interest free advances to officers/staffs: a) Pay and TA advance on transfer b) TA advance on retirement c) TA advance on tour d) TA advance to non-officials e) LTC advance f) Festival advance g) Natural Calamity Advance h) Leave Salary Advance i) Lumpsum Advance (immediate relief to family of deceased employee)	Full Powers subject to Gol Rules	--	--
49.	To sanction contingent expenditure incurred by officers/staff on tour	Full Powers subject to Gol Rules	--	--



S.No	Nature of Powers	Director	Executive Council	General Council
<b>Application of the provisions of Government of India, General Financial Rules</b>				
50.	Rule 199 To sanction sale and transfer of conveyance purchased with the advance from the Institute	Full Powers except himself	In case of Director	--
51.	Rule 255 To sanction expenditure/Advance for Law Suits	Full Powers	--	--
52.	Rule 270 To fix amount of security in case of cashier/Storekeeper	Full Powers	--	--
53.	Rule 275 To accept security	Full Powers	--	--
54.	Rule 276 To determine the kind of security	Full Powers	--	--
55.	Rule 277 Custody of security documents	Full Powers	--	--
56.	Rule 278 Release of Security documents	Full Powers	--	--
<b>Application of Fundamental Rules</b>				
57.	F.R. 14 Suspension of Lien/transfer of lien	Full Powers, except for Director	Full Powers in case of Director	--
58.	F.R. 15 To transfer an employee of the Institute from one post to another	Full Powers	--	--
59.	F.R. 24 Powers to withhold increment	Full Powers	--	--
60.	F.R. 26 Counting of extraordinary leave for increment on medical grounds only	Full Powers, except for Director	Full Powers, in case of Director	--
61.	F.R. 27 Grant of higher initial pay on appointment or additional increments	--	Full Powers	--
62.	F.R. 35 Reduction of pay of an officiating employee	Group C and D	For Group A and B	--
63.	F.R. 49 To appoint an employee in combination of posts and pay emoluments	Full Powers	Full Powers, in case of Director	--



S.No	Nature of Powers	Director	Executive Council	General Council
64.	F.R. 71 Requiring a medical certificate of fitness in case of leave granted for health reasons	Full Powers, in case of all employees except himself	Full Powers, in case of Director	--
65.	F.R. 73 Extension of Leave/Permit overstay	Full Powers, in case of all employees except himself	Full Powers, in case of Director	--
<b>Application of Supplementary Rules</b>				
66.	S.R. 11 Grant permission to undertake work on acceptance of fee	Full Powers, in case of all employees except himself	Full Powers, in case of Director	--
67.	S.R. 30(b) To allow travel by longer route when on tour	Full Powers	--	--
68.	S.R. 59 To prescribe Headquarters for an Officer	Full Powers	Full Powers, in case of Director	--
69.	S.R. 60 To define the limits of an employee's sphere of duty	Full Powers	--	--
70.	S.R. 73 Drawal of daily allowance for Halts on tour exceeding 30 days	Full Powers	--	--
71.	S.R. 76 To impose restriction on and	Full Powers	--	--
72.	S.R. 77 Exchange of daily allowance for mileage allowance	Full Powers	--	--
73.	S.R. 89 To sanction re-imbursement of Conveyance charges to officials	Full Powers	--	--
74.	S.R. 132 To allow TA to attend examination or interview in certain circumstances	Full Powers	--	--
<b>Other Administrative Matters</b>				
75.	Creation of Posts	--	Recommend by the Executive Council and approved by the Ministry of Social Justice and Empowerment (Govt. of India)	--



S.No	Nature of Powers	Director	Executive Council	General Council
76.	Appointment, promotion, declaration of satisfactory completion of probationary period as per Recruitment Rules for the sanctioned posts	Full Powers in respect of Group B,C and D posts	Full Powers in respect of Group 'A' posts with the approval of President, General Council, except Director of the Institute for whom the powers will vest with the Ministry of Social Justice and Empowerment (Govt. of India)	--
77.	To appoint Full and Part Time consultants	--	Full Power. President can appoint for a period not exceeding 6 months.	--
78.	Temporary officiating arrangements against leave vacancies exceeding 45 days and not exceeding 90 days	Full Powers	--	--
79.	Grant of Increment	Full Powers	--	--
80.	Sanction of leave in accordance with the provisions of CCS (Leave) Rules, except disability and study leave.	Full Powers	--	--



## SCHEDULE-II

### CLASSIFICATION AND SCALES OF PAY OF POSTS IN THE INSTITUTE

NAME OF THE POST	PAY SCALE	
	V Pay Commission	VI Pay Commission (Corresponding Grade Pay)
<b>GROUP-A</b>		
1. Director	14300-18300	PB-4 Rs. 37400-67000, GP-8700/-
2. Deputy Director (Training)	10000-15200	PB-3 Rs. 15600-39100, GP-6600/-
3. Deputy Director (Research)	10000-15200	PB-3 Rs. 15600-39100, GP-6600/-
4. Deputy Director (Admn. & Plg.)	10000-15200	PB-3 Rs. 15600-39100, GP-6600/-
5. Lecturer	8000-13500	PB-2 Rs. 9300-34800, GP-5400/-
6. Tech. Officer Media	8000-13500	PB-2 Rs. 9300-34800, GP-5400/-
7. Documentation Officer	8000-13500	PB-2 Rs. 9300-34800, GP-5400/-
8. Research Officer	8000-13500	PB-2 Rs. 9300-34800, GP-5400/-
<b>GROUP-B</b>		
1. Junior Research Officer	6500-10500	PB-2 Rs. 9300-34800, GP-4600/-
2. Junior Accounts Officer	6500-10500	PB-2 Rs. 9300-34800, GP-4600/-
3. Research Assistant	5500-9000	PB-2 Rs. 9300-34800, GP-4200/-
4. Accountant	5500-9000	PB-2 Rs. 9300-34800, GP-4200/-
5. Publication Assistant	5500-9000	PB-2 Rs. 9300-34800, GP-4200/-
6. Library cum Information Assistant	5500-9000	PB-2 Rs. 9300-34800, GP-4200/-
7. Technician (Film)	5500-9000	PB-2 Rs. 9300-34800, GP-4200/-
<b>GROUP-C</b>		
1. Technical Assistant	5000-8000	PB-2 Rs. 9300-34800, GP-4200/-
2. Office Superintendent	5000-8000	PB-2 Rs. 9300-34800, GP-4200/-
3. Stenographer Grade II	5000-8000	PB-2 Rs. 9300-34800, GP-4200/-
4. Junior Technical Assistant	4000-6000	PB-1 Rs. 5200-20200, GP-2400/-
5. Upper Technical Assistant	4000-6000	PB-1 Rs. 5200-20200, GP-2400/-
6. Stenographer Grade-I	4000-6000	PB-1 Rs. 5200-20200, GP-2400/-
7. Junior Computer	3050-4590	PB-1 Rs. 5200-20200, GP-1900/-
8. Lower Division Clerk	3050-4590	PB-1 Rs. 5200-20200, GP-1900/-
9. Driver	3050-4590	PB-1 Rs. 5200-20200, GP-1900/-
<b>GROUP-D</b>		
1. Daftary	2610-4000	PB-1 Rs. 5200-20200, GP-1800/-
2. Peon	2550-3200	PB-1 Rs. 5200-20200, GP-1800/-
3. Sweeper cum Farash	2550-3200	PB-1 Rs. 5200-20200, GP-1800/-



### SCHEDULE- III

#### HEADS OF ACCOUNTS AND PRIMARY UNITS OF APPROPRIATION

<b>A.</b>	<b>RECEIPTS (NON-PLAN/PLAN)</b>
1.	Grant-in-aid made by, or through the Central or any State Government
2.	Membership fees/Annual Fees
3.	Other Incomes and Receipts
	a) Sale of Publications
	b) Receipts from disposal of Assets
	c) Interest on Saving Bank Account and Fixed Deposit
	d) Interest on loans and advances
	e) License Fees
	f) Course related Fees
	g) Miscellaneous Receipts
4.	Any other revenue as may be decided
<b>B.</b>	<b>EXPENDITURE (NON-PLAN/PLAN)</b>
1.	<b>Training/Seminar/Workshop and Research Evaluation/Consultancy</b>
	a) Training
	b) Seminar and Workshops
	c) Research/Evaluation
	d) POL and Maintenance of Vehicles
	e) Postage and Telegram
	f) Consultancy
	g) Publication
	h) Documentation
	i) Dissemination of information through website
	j) Miscellaneous Expenditure
2.	<b>Establishment Charges</b>
(i)	Salary & Wages
	a) Pay and allowances to Group 'A'
	b) Group 'B' & 'C'
	c) Group 'D'
(ii)	<b>Allowances and Bonus</b>
	a) Leave Travel Concessions
	b) Travelling Allowance/Daily Allowance
	c) Overtime Allowance
	d) Children Education Allowance
	e) Reimbursement of Medical Expenses
	f) Leave Salary and Pension Contribution
	g) Payment of House Rent to Estate Office
	h) Bonus/EX-gratia
	i) Interest Contribution towards EPF
	j) General Provident Fund



	k) Income Tax
	l) A.E (CD) Additional DA
<b>3.</b>	<b>Loans and Advances to Staff</b>
	a) Car Advance
	b) Motorcycle Advance
	c) Bicycle Advance
	d) Computer Advance
	e) Festival Advance
	f) House Building Advance
	g) Advance of Pay/TA
<b>4.</b>	<b>Other Administrative Expenses</b>
	a) Electricity and Water Charges
	b) Postage, Telephone and Communication Charges
	c) Printing and Stationary
	d) Advertisement and Publicity
	e) Vehicle Running and Maintenance
	f) Hiring of Vehicle
	g) Rent of Buildings
	h) Repairs and Maintenance
	i) Liveries
	j) Rent of Buildings
	k) Insurance
	l) Periodicals
	m) Depreciation of Fixed Assets
	n) Hospitality Expenses
	o) Audit Fees
	p) Hiring of Furniture and Equipments
	q) Repair and Maintenance of Furniture, Furnishing and Fixture
	r) Repair and Maintenance of Equipments
	s) Contingencies/ Miscellaneous
	t) Any other Item
<b>5.</b>	<b>Capital Expenditure</b>
(i)	Land:
	a) Freehold
	b) Leasehold
(ii)	Building:
	a) On Freehold land
	b) On Leasehold land
	c) Ownership Flat/premises
	d) Superstructure on land not belonging to the Institute
(iii)	Plant Machinery and Equipment
(iv)	Vehicles
(v)	Furniture, Fixture
(vi)	Office Equipment
(vii)	Computers/Peripherals



(viii)	Electric Installation
(ix)	Tube well and Water Supply System
(x)	Other Fixed Assets
(xi)	Library Books and Journals
(xii)	Capital Work in Progress
C.	<b>INVESTMENT</b>
	a) Earmarked/Endowment Funds
	b) Others