

**NATIONAL INSTITUTE OF SOWA RIGPA**  
**LEH, U.T. OF LADAKH**

**(An Autonomous Institute under the Ministry of  
Ayush, Government of India)**

**BYE-LAWS**

**(Administrative and Accounting Matters)**

**Ministry of Ayush, Govt. of India**

## **1. SHORT TITLE & COMMENCEMENT:**

- (i) These Bye-Laws shall be called Regulation of Administrative and Accounting matters in the "National Institute of Sowa Rigpa", Leh.
- (ii) These shall come into force at once.

## **2. DEFINITIONS:**

Unless the context otherwise requires, the various terms used in these Regulations mean:-

- (i) Institute means National Institute of Sowa Rigpa;
- (ii) Director means Director of the Institute;
- (iii) Government means Government of India;
- (iv) Ministry means Ministry of Ayush;
- (v) GB means Governing Body of the Institute;
- (vi) EC means Executive Council of the Institute;
- (vii) SFC means Standing Finance Committee of the Institute;
- (viii) GFR means General Finance Rules of Government of India;
- (ix) DFPR means Delegation of Financial Power Rules of the Government of India;
- (x) Competent Authority means Ministry of Ayush;
- (xi) DDO means Drawing & Disbursing Officer of the Institute;
- (xii) AO means Accounts Officer of the Institute;
- (xiii) Auditor means Comptroller & Auditor General of Government of India;
- (xiv) Head of Department means Director of the Institute; &
- (xv) Society means the Institute registered under the Societies Act;

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3. **PREPARATION AND SANCTION OF BUDGET ESTIMATES:**

- a. The Director shall, before the Annual Meeting of the GB of the Institute, prepare detailed estimates of receipts and expenditure and the anticipated opening and closing balance of the Institute for the ensuing financial year.
- b. No provision shall be included in the budget estimates for any scheme which has not been duly approved by the EC.
- c. Should it be proposed, during a financial year, to finance any scheme, which has not been included in the estimates for that year, sanction of the EC shall be obtained to the method proposed for financing it, whether that be by means of a supplementary grant, from the balance or by re-appropriation within the sanctioned estimates of the Institute.
- d. The Director shall maintain in his office, a budget register in which the grants received from the Government of India and any amount received from other sources shall be entered and a certificate as to the correctness of the annual balance shall be furnished to the Audit every year.
- e. The Director shall be responsible for submitting budget estimates for the ensuing financial year for approval of the SFC and EC.
- f. One copy of the finally sanctioned estimates as also the variations in estimates sanctioned by the Competent Authority during the year shall be provided to the Auditor.

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- g. Approval of the SFC and/or EC is mandatory to a scheme proposed to be financed from the funds of the Institute.
- h. Authority & its power for sanction of additional grant for any approved scheme or new emergent expenditure for the purpose and objects of the Institute shall be as follows:-

Director : Rs.25,00,000/-  
SFC : Rs.25,00,000/- & above

4. **APPROPRIATION:**

- a. The funds of the Institute shall not be appropriated for expenditure on any scheme/item which has not been approved by the Competent Authority under these Bye-Laws.
- b. The Primary units of appropriation shall ordinarily be as detailed in Rule 8 of DFPR.

5. **RE-APPROPRIATION AND EXPENDITURE SANCTION:**

- a. The Competent Authority shall have the power to re-appropriate funds from one primary unit of appropriation to another within the overall Grant of the Institute.
- b. The Director shall keep a watch over expenditure against the grants sanctioned by the EC and in cases where expenditure has exceeded or is likely to exceed the sanctioned grant, shall take necessary steps to provide an additional grant or make a re-appropriation from anticipated savings under other units of appropriation with the approval of the Competent Authority.

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- c. No expenditure from the funds of the Institute shall be incurred without the sanction of the Competent Authority.
- d. A sanction to expenditure will not become operative until there has been an appropriation of funds in the Grant to cover it.
- e. The Director shall have the power to sanction expenditure of a Miscellaneous or Contingent nature up to an amount not exceeding Rs.10,00,000/- in each case.
- f. The Director shall have the power to sanction an expenditure beyond the limit of his/her sanctioning capacity up to Rs.25,00,000/- on emergent nature in each case with the approval of SFC/EC.
- g. The Director shall sign and execute, on behalf of the Institute, all agreements, contracts, etc. which may be necessary for the proper conduct of the business of the Institute. The draft agreement of all contracts involving consideration exceeding Rs.25,00,000/- shall be submitted to the Solicitor to the Government of India or such other officer dealing with the concerned matter in the Ministry of Law for his advice as to the correctness of its form.

6. **INVESTMENTS:**

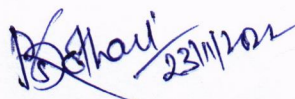
- a. The funds of the Institute may be invested only in the following manner:-
  - i. In Promissory Notes, Treasury Deposit Certificates or other Securities of Government of India or any State Government.
  - ii. In Fixed Deposits with any nationalized bank for a specified period as would earn maximum rate of interest under Rules of the Reserve Bank of India, or
  - iii. In such other manner as the EC may authorize.

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- b. The Director shall maintain a Register of Securities held by the Institute in which all transactions affecting the securities shall be recorded.
- c. Investment of funds of the Institute shall be made in the name of the Institute. All purchases, sales or alterations of such investments shall be affected and all contracts, transfer deeds, or other documents necessary for purchasing, selling, or altering the investments of the Institute shall be executed by Director on behalf of the Institute. Director will make arrangements for the safe custody of receipts, will verify it once in six months with the Register of Securities and record the certificate of verification in the Register.

7. **DRAWAL OF FUNDS:**

- a. Funds will be drawn from the Bank in the manner laid down under the Banking Regulations. Cheque books will remain in the personal custody of the Director or DDO on his/her behalf.
- b. Heads of Departments/Units of the Institute shall submit all new charges and any demand of funds to the Director. The claims for pay and allowances and travelling allowance of the officials and contingent bills will be drawn in the prescribed forms and submitted to the Director for payment. All bills will be checked and passed for payment by the DDO. The contingent and travelling allowance bills will be countersigned by the Director or by any officer authorized by him on his behalf, before these are passed by DDO for payment. Monthly pay and allowance bills shall be received directly by DDO and passed by him. Payment will be made by means of cheque, demand draft & ECS as the case may be.

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8. **MAINTENANCE OF ACCOUNTS, REGISTERS AND CONDUCT OF AUDIT:**

a. Director of the Institute shall make arrangements for proper maintenance of accounts and other relevant records and preparation of annual income and expenditure account for the year ending and balance sheet as on 31st March in such form as may be prescribed by the EC and acceptable to the Auditors.

b. The Primary Accounts of the Institute shall be maintained in the following Registers in the Forms as prescribed in GFR:-

Form 1- Cash Book

Form 2- Register of Securities

Form 3- Receipt Book

Form 4- Register of Stock of Cheque Books

Form 5- Register of Stock of Receipt Books

Form 6- Register of Stock of Non-expendable Articles

Form 7- Register of Leave and Pensionary Contribution

Form 8- Register of Advances (Permanent and Temporary)

Form 9- Annual Accounts

c. AO/DDO shall apply a check of the nature of pre-audit to all payments from the funds of the Institute and will maintain registers in the following form:

Form 10- Establishment Audit Register

Form 11- Register of Pay and Allowances of officers and staff

Form 12- Travelling Allowance/LTC Register

Form 13- Contingent Register

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Form 14- Register of Special Charges

Form 15- Objection Book relating to irregular payments

Form 16- Adjustment Register

Form 17- Register of financial orders, delegations etc.

Form 18- Budget Control Accounts Register

Form 19- Advance Register (House Building ,Conveyance,  
Computer etc.)

- d. Accounts of the Institute shall be subject to audit and the functions of the Auditor of the Institute will be exercised by the C&AG of India or any person appointed by him on its behalf. Any expenditure incurred in connection with such audit shall be payable by the Institute to the C&AG of India or to the person/authority so appointed by him on its behalf.
- e. The C&AG of India or any person appointed by him in connection with audit of the accounts of the Institute shall have the same rights, privileges, and authority in connection with such audit as the C&AG of India has in connection with the audit of the Government Accounts and in particular, shall have the right to demand production of books of accounts, connected vouchers, and other documents and papers and to inspect any of the offices of the Institute.
- f. If expenditure from the funds of the Institute consists of a grant to any authority or individual under the audit of any officer, the Auditor will satisfy himself that the purpose of the grant-in-aid is within the scope of the objects of the Institute as set out in the Memorandum of Association and will call for and accept a certificate of audit of that Audit Officer of the expenditure from the Grant. The Director shall arrange to obtain and produce such certificate of audit.

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- g. All sanctions, orders, and delegation of Competent Authorities under the Rules and Regulation of these Bye-Laws affecting the Institute account shall be produced in writing and communicated to the AO.
- h. The accounts of the Institute as certified by the C&AG of India or any other person appointed by him on his behalf with the audit report thereon shall be submitted annually to the Ministry and also be placed before the EC.
- i. The Institute may appoint a Chartered Accountant as an Internal Auditor of the Institute as and when required.
- j. Director of the Institute shall exercise the powers of "Head of Department" of the Government of India and also those specified in **Annexure-A and Schedule thereto** attached to these Bye-Laws subject to the limits mentioned against each item therein.
- k. Director may, subject to such restrictions as he may think fit to impose, authorize any Officer, to exercise any of the powers conferred upon him under the Bye-Laws, up to the limit he may think fit.

9. **DISPOSAL OF PROPERTY:**

The Director shall have the powers to dispose of the non-expendable and other articles and to write off any unserviceable and condemned articles subject to powers delegated under the provisions of DFPR, 1978.

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10. **GRATUITY:**

The employees of the Institute both permanent and temporary shall be entitled to death-cum-retirement gratuity on the scales prescribed by Government of India for similar categories of its employees. The relevant rules made by the Central Government in this regard for its employees shall *mutatis mutandis* apply to all employees of the Institute

11. **SUPERANNUATION:**

The Rules governing retirement of employees of the Government of India, as amended from time to time, shall *mutatis mutandis* apply to the employees of the Institute. However, the retirement age in respect of any category of posts may be raised to the extent the GB and subsequently the Government of India may decide.

12. **STATUS OF NON-OFFICIALS FOR REGULATION OF TA/DA:**

Private persons who are not whole-time employees of the Institute or who are remunerated wholly or partly by fees, rank for the purpose of travelling allowance under Supplementary Rule 17 in such grade as the Institute may, with due regard to their status, declare. Air travel to private members shall be allowed with prior approval of the Ministry.

13. **EXTRA-MURAL RESEARCH ACTIVITIES:**

Teaching Staff, Medical Officers, and Scientists of the Institute may participate in extra-mural research activities connected with the mandated field of Research work with the approval of the Director.

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14. **COLLABORATIVE RESEARCH ACTIVITIES:**

Teaching Staff, Medical Officers and Scientists of the Institute can participate in collaborative research activities and supervise Ph.D. students with other Institutes, Universities, etc. abroad and in India as mandated under the scheme of the Ministry on the subject, with the approval of the Director.

15. **ALLOTMENT OF INSTITUTE RESIDENCE TO EMPLOYEES:**

The employees of the Institute shall be eligible for allotment of Institute Residential Quarters, if available, as per the rules laid down for the purpose.

16. **OTHER CONDITIONS:**

In respect of matters not provided for in these Bye-Laws, the Rules and subsequent orders and decisions of the subject issued by the Central Government from time to time shall mutatis mutandis shall apply to the employees of the Institute.

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*R. Kohari*  
*23/11/2022*

**ANNEXURE- A**

**POWER AND FUNCTIONS OF DIRECTOR,  
NATIONAL INSTITUTE OF SOWA RIGPA(NISR), LEH  
{BYE-LAW 8 (j)}**

- a. Director shall be the CEO of the Society. He/ She shall be responsible for the proper administration of the affairs of the Society under the direction and control of the EC. Without prejudice to the generality of the foregoing provisions, the Director shall exercise such powers and discharge such functions as detailed in **Schedule-I** and also those as indicated below subject to further instructions issued by the Government of India, under the Relevant Rules, from time to time.
- b. He shall, in all matters, have the power and duties assigned to him in these Rules and Regulations and the Bye laws framed in this respect separately.
- c. He shall prescribe and supervise the duties of all Officers and Staff of the Society and shall exercise such administrative and disciplinary power as may be necessary subject to the Rules and Regulations and service conditions of Government.
- d. He shall be the custodian of the funds and securities of the Society.
- e. He shall subject to the direction and control of the EC, manage the properties and investments of the Society and shall be responsible for presentation of the Annual Estimates and the Annual Statement of Accounts.
- f. The Director shall realize and receive all grants or other money due to the Society from the Government and other designated persons, bodies and authorities.

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- g. Subject to the direction and control of the EC, he shall have the power to buy, sell, endorse and otherwise negotiate or transfer all Government securities, Stocks, Shares and other Instruments of similar character on behalf of the Institute and realize interest, dividend, bonus or profit accrued thereon.
- h. He, in order to keep the members of the GB informed of the progress of the expenditure of the Institute, shall submit budget head wise, yearly statement of income and expenditure of the Institute to the GB.
- i. He shall have the power to incur expenditure within the limits of the budget approved by the SFC subject to such conditions and limits as may be prescribed by the EC.
- j. He may, subject to such restrictions as he may think fit to impose, authorize the Departmental Heads/Joint Director/Deputy Director/Administrative Officer/Accounts Officer, any other Group-A Officer, to exercise powers up to the extent indicated by him.
- k. The DDO or any other Officer of Group A or B authorized by the Director on his behalf shall have the power to sanction expenditure of contingent nature up to an amount not exceeding Rs.25,000/- in each case.
- l. He shall sign and execute on behalf of the EC all agreements, contracts, etc. which may be necessary for the proper conduct of the business of the Institute. The draft of all contracts involving consideration exceeding Rs.25,00,000/- shall be submitted to the Solicitor to the Government of India or such other officer dealing with the concerned matter in the Ministry of Law for his advice as to the correctness of its form.

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m. He shall sign and verify complaints, written documents, statements, affidavits, petitions, and tabular statements and institute or defend suits, action, and other legal proceedings on behalf of the Institute;

**Note:** In the event of any authorization by the Director under item (j) and (k) above, the authorized officer shall be responsible for the correctness, regularity, and propriety of the decisions taken by him. However, the Director shall continue to be responsible for all such decisions taken by the authorized officers.

1. Powers of the Director in regard to writing off the irrecoverable value of stores, money, advances, etc. shall not be re-delegated.
2. In case of any doubt, the matter should be referred to the Ministry.

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*B. Khan*  
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**SCHEDULE – 1**  
**SCHEDULE OF POWERS VESTED IN DIRECTOR**

<b>S.No.</b>	<b>POWER</b>	<b>EXTENT</b>
1.	To sanction grant or acceptance of honorarium.	Full power up to the limit prescribed from to time by Government.
2.	To permit undertaking of private work and acceptance of a fee.	Full power.
3.	To decide the shortest of two or more routes.	Full Power.
4.	To allow mileage allowance by a route other than shortest.	Full power provided selection of the route is in the Institute's interest.
5.	To define the limits of an employee's sphere of duty for the purpose of TA.	Full power.
6.	To decide whether a particular absence is an absence or duty to any part of India.	Full power.
7.	To authorize an employee to proceed on duty to any part of India.	Full power.
8.	To restrict the frequency and duration of the journey.	Full power.
9.	To reimburse cancellation charges on unused air/rail tickets where the cancellation was done in the interest of the Institute.	Full power.
10.	To allow actual expenses for carriage of personal effects by road between Stations connected by rail.	Full power.
11.	Power to declare a Group A or B Officer as Head of Office to sign bills and cheques, last pay certificates, contingent registers etc.	Full power.
12.	Power to permit an officer to countersign TA advance bills where permanent TA Advances have been sanctioned.	Full power.
13.	To declare Controlling Officer in each case and define conditions thereto.	Full powers provided that no employee is declared as his own Controlling Officer.

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14.	To purchase working stores, tools, and plants, etc.	Up to the limit of budget provision for such purpose within his delegated powers or as authorized by EC/SFC.
15.	Power to sanction non-recurring Contingent Charges within budget limits.	Full power, up to the limits of budget provision for such purpose.
16.	Power to sanction recoupment of permanent advance.	Full power.
17.	Power to sanction Municipal or Cantonment taxes	Full power.
18.	Power to purchase within budget limits official and non-official publications required by him or by officers under his control	Full power.
19.	Power to sanction the rent for official and hostel accommodations.	Full power up to an amount of Rs.10 Lakhs per annum.
20.	Maintenance of buildings and petty works relating to repairs and alterations (i) Ordinary repairs to Government buildings (ii) to hire and requisition buildings.	Up to Rs.10.00 Lakh.
21.	Power to sanction fixed recurring charges of a contingent nature..	Full power.
22.	Power to sanction telephone rent.	Full power.
23.	Power to sanction advance of pay to an officer under transfer.	Full power.
24.	Power to grant advance of TA to himself and to other employees.	Full power.
25.	Power to sanction advances and final withdrawal from CP Fund/ EP Fund/ GP Fund/ NPS in accordance with the Government rules as amended from time to time.	Full power.
26.	Power to incur expenditure and sanction advances for lawsuits to which the Institute is a party in accordance with Government Rules as amended from time to time.	Full power.

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27.	Power to vary the term of repayment of advances.	Full power.
28.	Power to order retention of undisbursed Pay & Allowances.	Up to three months.
29.	Power to sanction Children Education Allowance and reimbursement of Tuition Fees in accordance with the Central Government Rules as amended from time to time.	Full power.
30.	Power to sanction reimbursement of medical expenses incurred by an employee for himself or in respect of his family in accordance with the Central Government Medical Rules as amended from time to time.	Full power.
31.	Power to purchase Computers, Printers, Fax Machines, Photocopiers, etc.	Full power.
32.	Power to write off the irrecoverable value of stores, money, advances, etc. provided that (i) the loss is not due to theft, (ii) it does not disclose a defect in system or serious negligence on the part of some individual official of the Institute which might possibly call for disciplinary action entailing orders of a higher authority.	Full power, up to a limit of Rs.10,000/- in each case.
33.	Power to order review and disposal office records.	Full power subject to observance of Record Retention Schedule prescribed by the Ministry.
34.	To order sale by auction or otherwise in the interest of the Institute of unserviceable stores or perishable items.	Full power.
35.	Power to give gifts to visiting dignitaries or public bodies at his discretion	Up to Rs. 10,000/- in each case and up to a maximum of 12 occasions in a year
36.	Power to countersign his own travelling allowance bills.	Full power.
37.	Printing and binding.	Full power.

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38.	Power to incur expenditure on Miscellaneous Items.	Rs. 10.00 Lakh each time subject to the economy instructions issued by the Govt. from time to time.
39.	Power to purchase stationery for Office/Hospital.	Full power.
40.	Taking up short-term project of Research studies, etc.	Full power.
41.	Power to purchase medicines, chemicals/raw drugs etc.	Full Powers, subject to adherence of codal formalities and also availability of budget.
42.	Power to sanction House Building Advance to employees.	Full powers, subject to the conditions laid down in House Building Advance Rules as applicable to the Central Government Employees.
43.	Power to incur expenditure on drug standardization and testing through outside Govt. Autonomous/DST approved Research & Academic Institutions under Drug Development Programme.	Full powers.
44.	To execute contracts, agreements, etc.	Full Powers, Up to Rs.25.00 lakhs.
45.	To sanction an expenditure of a miscellaneous or contingent nature.	Full Powers, Up to Rs.10.00 lakhs.
46.	Repair of Motor Vehicles.	Full power.
47.	Provision of Medical facilities to the staff.	Full powers subject to CCS (Medical Attendance) Rules.
48.	Sanction expenditure for organizing seminars, workshops, training programs, CME, ICE activities, etc.	Full powers, provided the funds are met from within the sanctioned budget grant of the Council.
49.	To permit Teaching Staff and Scientists of the Institute to accept fees for rendering duty as examiner, invigilator as also for preparation of paper , valuation of answer book, etc.	Full power.

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50.	To permit Teaching Staff, Scientists, Administrative and Finance Staff of the Institute to attend workshops, conferences, seminars, symposiums ,training, etc. for professional development.	Full power.
51.	To purchase raw and prepared drugs, dressings, medical stores hospital equipment, dietary articles, furniture, and other stores, etc. for working of the Institute/Departments. Hospital or any of its Units, for teaching, research, and hospital purposes.	Up to the limit of budget provision for such purpose within his delegated powers or as authorized by EC/SFC.
52.	Power to sanction Festival Advance in accordance with the Government rules as amended from time to time.	Full power.
53.	Power to sanction advance for the purchase of conveyance in accordance with the Government rules as amended from time to time.	Full power.
54.	Power to meet expenditures on Diet.	Full power according to the per – patient norm approved by SFC subject to the budgetary provision.

**Note:-**

The above powers are subject to the following conditions:

- a. The exercise of delegated powers shall be in strict conformity with the GFR.
- b. These do not apply to new schemes, i.e., powers not to be used for starting any new scheme.
- c. These do not apply to re-appropriation of funds.
- d. These are subject to economy instructions in force.
- e. These are subject to the availability of funds.

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*R. S. Chauhan*  
23/11/2022