

GENERAL INSTRUCTIONS ABOUT MAINTENANCE OF ACCOUNTS

The accounts of the NSS grants should be maintained separately. This will speed (up the rendering of accounts to State Governments and Govt. of India.

NSS funds are provided out of public funds. Hence, the accounts/account books are open for inspection. The accounts/account books are to be produced before the inspection and audit, the State Liaison Officer and his/her staff, the representatives of the Department of Youth Affairs & Sports, New Delhi and officials of NSS Regional Center of the concerned State.

Care should be taken to see that the funds are used for the prescribed purpose only. The College is allowed to purchase equipment subject to rules and regulations of University and Government of India (Please see the list of equipment which could be purchased from NSS funds).

No funds should be distributed in the form of allowances to students. Money should be actually utilised for traveling and refreshments etc. of students, if any amount is left balance / unspent with the college, it should be refunded back to the University NSS Cell by Pay Order / D.D. drawn in favor of "FINANCE AND ACCOUNTS OFFICER, UNIVERSITY OF MUMBAI" along with the Audited Statement of Accounts.

Last Day / Date to submit the Audited Statement of accounts (Regular/ Special Camp) before **30th MARCH** of respective year, against which reimbursement will be given to the College, No grant will be given to any college after the particular financial year is over.

The excess funds either Special Camping Programme or Normal NSS cannot be utilised for either purpose.

Total expenditure on each heads of accounts should not exceed the prescribed limit.

In case the items of dead stock are very old and become useless they may be written off by passing resolution in the NSS Advisory Committee Meeting of the College. The copy of the resolution should be send to University NSS Cell for approval.

The first installment for Regular Activity should be claimed before 15th October every year and One month at least for the Special Camp

Maintenance of Bank Account- the grants received shall be deposited in the separate Saving Bank Account in the joint name of the Principal & NSS Programme officer by designation. As far as possible the Saving Bank Account should be opened in Nationalize Bank.

Proper vouchers / bills should be obtained for all the expenses incurred and maintained in the college office.

Separate Stock Register should be maintained for the equipments, tools, etc. purchased out of NSS grants. Every year the list of article purchase & Dead Stock duly certified by the Principal is to be sent to the University NSS Cell along with the Audited Statement of Accounts.

While working with NGO/ Voluntary Organisation for their projects the college NSS Unit must take care that the NSS Grants are not used for that. The respective NGO/ Voluntary Organisation should spend for that project / activity.

All the vouchers / bills and accounts of NSS should be kept in the College for further reference

ALLOCATION OF FUNDS

The University NSS Cell may release the funds as per the norms after receiving the requisition for grants from College NSS units as per the Proforma.

Regular NSS Programme :- So far as Regular NSS is concerned the grant per student volunteer per annum is Rs. 160/-.

Special Camping Programme : For Special Camping Programme the grant will be Rs. 300/- per volunteer for a Residential Camp of 07 days. In case of camps in Urban Slums, Day-Camps are permitted wherever found absolutely necessary Rs. 120/- per volunteer for a Non-Residential Camp for a period for 07 days duration at a stretch.

The Break -up of the grant is given in the annexure.

The grant is admissible only on the allocated strength provided that 80% of the student completed 120 hours

If the unit is consisting of less than 100 students the Out Pocket allowance should be reduce proportionately as per availability of funds. However, it should not exceed Rs. 48/- per student.

This honorarium of Rs.48/- is for meeting out of pocket expenses to be paid only to such of the NSS Programme Officers who are in- charge of the Unit.

Rs. 8/- per volunteers will be retain by University NSS Cell towards printing of Volunteers of Diary, Badge, Enrolment forms, etc.

Programme Development: Rs. 73/- per students will be available to the college for the programme development should be utilizes for Regular NSS activity and programme development, which included the following expenditure.

- 1) Travel expenses (by cheapest mode) in respect of NSS volunteers for participation in camps, meeting, seminars, conferences, etc. within or outside the State organised by the Department or with financial assistance from the Department and for participation in the University level leadership/Special Camps, etc.
- 2) Expanses on pre - camp preparations, pre - camp orientations, post camp evaluations.
- 3) Expenses on TA and honorarium to resource persons.
- 4) Refreshment to students.
- 5) Travel expenses of students from college to the place of work and back by the cheapest made.
- 6) Purchase of utensils, equipments etc, required for camps and regular programme.
- 7) Travel expenses in respect in respect of programme officer fro participation in the meetings, seminars, orientation and refresher courses, camps etc.
- 8) Stationary Expenditure, Other contingent expenditure on actual organisation of regular NSS Programme.

The savings in Establishment and Out of Pocket Allowance may be utilized by the college for Programme Development, However, the Administrative expenses and Programme Development expenses should not exceed the prescribed limit.

ACCOUNT REGISTER

The college should maintain the Account Register containing the following accounts.

- (1) Cash Book : It should show all the expenses incurred by the Unit.
- (2) Other Accounts: The entries of the cash book should be transferred to suitable accounts. The total expenses incurred under these heads should be equivalent to the expenses shown in the cash book.

Following are the other accounts:-

- a) Refreshment Account, b) Travelling Account, c) Pre-Post Camp expenses,
- d) Purchase of inventory/Dead Stock Account, e) Photo / honorarium to resource person,

- f) Stationary expenditure, g) Out of Pocket Allowances Account, h) Miscellaneous Account.

PURCHASE OF EQUIPMENTS

The college may purchase essential equipments for camping programme purpose. The college should not incur expenditure on purchasing costly equipments such as auto-vehicles, telephones, office furniture audio-visual equipments such as tape recorder, camera, loud speakers, projectors, etc.

- a) While purchasing equipments costing more than Rs. 1000/- at least quotation from three concerned dealers be invited and out of them the lowest one be accepted. If it is not possible then a certificate to that effect indicating the reasons for not doing so be recorded and made available to the concerned authorities for audit and inspection purposes
- b) For the purchase of equipment of material other than equipments listed herein prior permission of the University will have to be obtained.
- c) The NSS funds should not be utilized on the development of the college premises, playgrounds, etc. In case the services of NSS Volunteers are utilized for that purpose the expenditure on tea and refreshment should be met by the college from its own funds. The number of working hours by the NSS students for this purpose should not exceed 20 hours in a year which includes hours spent in orientation, attending meetings and blood donation etc.

BANNED/NON-PERMISSIBLE EXPENDITURE

- a) Purchase of luxury items and costly audio-visual aids like VCR,,, TV etc.
- b) Cash Awards/Cash incentives to NSS volunteers or others out of NSS grants are not permissible.
- c) Expenditure on celebrating formal ceremonies or giving costly gifts and awards out of NSS grants is not permissible

NSS REGISTRATION FEES

The college is authorized to collect a registration fee of Rs 10/- only per volunteer per year from the enrolled NSS Volunteers. Out of which the Rs 7/- per volunteer (enrollment X Rs7/-) by D.D/ pay order drawn in favor of "The Finance & Account Officer, University of Mumbai" and should be sent to NSS Programme Co-ordinator, University of Mumbai along with the enrollment list as a Registration fee.

The Balance amount of Rs 3 /- per student (Enrollment X Rs 3/-) may be kept in college NSS account and use for the NSS activity purpose. This amount of Registration fee should not be clubbed with the NSS Grant. The Record of the Registration fee should be kept separately as per the Performa no XXV