

The Bureau of Energy Efficiency, Energy Conservation Fund (Form and Time for Preparation of Budget) Rules, 2015

UNION OF INDIA

India

The Bureau of Energy Efficiency, Energy Conservation Fund (Form and Time for Preparation of Budget) Rules, 2015

Rule

THE-BUREAU-OF-ENERGY-EFFICIENCY-ENERGY-CONSERVATION-F of 2015

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The Bureau of Energy Efficiency, Energy Conservation Fund (Form and Time for Preparation of Budget) Rules, 2015 Published vide Notification No. G.S.R. 980(E), dated 16 December, 2015 Ministry of Power G.S.R. 980(E). - In exercise of powers conferred by clause (n) of sub-section (2) of Section 56 read with Section 22 of the Energy Conservation Act, 2001 (52 of 2001), the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.

(1) These rules may be called the Bureau of Energy Efficiency, Energy Conservation Fund (Form and Time for Preparation of Budget) Rules, 2015. (2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a) "Act" means the Energy Conservation Act, 2001 (52 of 2001); (b) "competent authority" means the Director-General of the Bureau and includes any other officer so designated by him for any specific purpose; (c) "Director-General" means the Director-General of the Bureau appointed under sub-section (1) of Section 9 of the Act who shall also be the Controlling Officer and Chief Accounting Authority of the Bureau; (d) "Finance and Accounts Officer" means the Finance and Accounts Officer of the Bureau or any other officer

appointed in the Bureau to exercise the powers of the Finance and Accounts Officer as assigned by the Controlling Officer and Chief Accounting Authority in the office of the Bureau;(e)"financial year" means a period of twelve months commencing from the 1st day of April and ending on the 31st day of March of the following year;(f)"Form" means a Form appended to these rules;(g)"Fund" means the Central Energy Conservation Fund established under Section 20 of the Act with a initial corpus fund of fifty crore rupees sanctioned and released by the Central Government in the Ministry of Power with the approval of Integrated Finance Division, Ministry of Power vide its sanction No.14/03/02-EM dated the 27th January, 2003;(h)"Management Advisory Committee" means the Advisory Committee established under Section 8 of the Act;(i)"Schedule" means the Schedule annexed to these rules;(j)"Secretary" means the Secretary of the Bureau appointed under sub-section (2) of Section 9 of the Act.(2)Words and expressions used herein and not defined but defined in the Act shall have the same meanings assigned to them in the Act.

3. Preparation of Budget.

(1)The Bureau shall prepare budget estimates for the next financial year and revised estimates for the current financial year in the Form showing the estimated receipts and expenditure of the Bureau as per details given below, namely:-(a)Receipts:(iv)any grants and loans made to the Bureau by the Central Government under Section 19 of the Act;(v)fees received by the Bureau under the Act, if any;(vi)all sums received by the Bureau from such other sources as may be decided upon by the Central Government or the Bureau; and(b)Expenditure:(i)the salaries, allowances and other remuneration of Director General, Secretary, officers and other employees of the Bureau;(ii)expenses of the Bureau in the discharge of its functions under section 13;(iii)fee and allowances to be paid to the members of the Governing Council of the Bureau; and(iv)expenses on objects and for the purposes authorised by the Act.(2)The Bureau shall ensure that the receipts and dues of the Bureau are correctly and promptly assessed, collected and duly credited to the Fund.(3)The Budget estimates and expenditure shall be shown as per details given in Form I.(4)The budget estimates so prepared shall be placed before the Management Advisory Committee of the Bureau by the 30th day of September every year, for its recommendation and the recommendations of the Management Advisory Committee shall be placed before the Governing Council for approval.

4. Forwarding of Budget to the Central Government.

- The Budget estimates so prepared and duly signed by the authorised signatories shall be forwarded to the Central Government on or before the 30th day of November of each year or such date as may be decided by the Central Government.

5. Opening and operating of bank account.

(1)The Bureau shall open account(s) in one or more nationalised banks to deposit receipts and incur expenditure specified in rule 3.(2)The Bureau shall make available the specimen signatures of two of its officers to be the authorised signatories to the nominated bank for their information and records.(3)The link branch of the nominated bank shall furnish daily payments and receipts scrolls to the Bureau so as to ensure that the cheques appearing in the payment scrolls are those issued by

the Bureau and reconcile each transaction with the bank.(4)Payments shall not be withdrawn except on presentation of cheque signed jointly by the Finance and Accounts Officer and an officer authorised for such purpose by the Bureau.

6. Appropriation of Funds.

(1)The funds provided in the sanctioned budget shall be deemed to be placed at the disposal of the Director-General of the Bureau, who shall have full powers to appropriate sums there from to meet expenditure under different heads of accounts for activities and purposes authorised and provided for in the budget:Provided that funds shall not be appropriated or re-appropriated to meet expenditure which has not been sanctioned by an authority competent to sanction it.(2)The Director-General of the Bureau shall have full powers to re-appropriate funds from one primary unit of expenditure to another within approved budget estimates for the current financial year subject to the following, namely:-(a)re-appropriation of funds shall be made only when it is known or anticipated that the budget for the unit from which funds are to be transferred will not be utilised in full or that savings can be effected in the budget estimates for the said unit; and(b)funds shall not be re-appropriated from a unit with the intention of restoring the diversion of budget to that unit when savings become available under other units later in the year:Provided that funds shall not be re-appropriated -from Revenue to Capital and vice-versa;(i)from salary head to non-salary head;(ii)from or to head of account "Foreign Travel Expenditure";(iii)to meet the expenditure for which provisions are not provided in the approved budget estimates;(iv)to meet expenditure on any project involving construction, in excess of ten per cent. of the approved estimates;(v)from the provision made for any specified new item of expenditure (New Service or New Instrument of Service) in the approved budget for any other purpose;(vi)to meet the expenditure on any project involving construction which have not received administrative approval and technical sanction from the competent authority.

7. Audit and Accounts.

(1)The accounts of the Bureau shall be maintained in accordance with the provisions of the Bureau of Energy Efficiency (Form of Annual Statement of Accounts and Records), Rules, 2007.(2)The accounts of the Bureau shall be audited by the Comptroller and Auditor General of India at such intervals as may be specified by him under section 25 of the Act.(3)The accounts of the Bureau as certified by the Comptroller and Auditor General of India or any other person appointed by him in this behalf together with the audit report shall along with the annual report shall be forwarded to the Central Government annually by the Bureau to enable it to place the audit report together with the annual report before each House of Parliament.

8. Contingent Expenditure.

- An expenditure which is of an emergent and essential in character and cannot be postponed to the next financial year and provision for which does not exist in the budget, shall be incurred only with the prior approval of the Director-General and concurrence of Management Advisory Committee subject to ratification by the Governing Council at its next meeting.

9. Standards of Financial Propriety.

(1) Every officer incurring or authorising expenditure on behalf of the Bureau shall be guided by high standards of financial propriety which shall, inter-alia, include the following, namely:-(a) every officer should ensure financial order and strict economy and see that all relevant financial rules are observed; (b) every officer is expected to exercise the same vigilance in respect of expenditure incurred as a person of ordinary prudence would exercise in respect of expenditure of his own money; (c) expenditure should not be prima facie more than the occasion demands; (d) no authority should exercise its power of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage. (2) Expenditure from Bureau's moneys should not be incurred for the benefit of a particular person or a section of the people, unless, -(a) a claim for the amount could be enforced in a court of law; or (b) the expenditure is in pursuance of a recognised policy or custom. (3) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

10. Duties and responsibilities of Controlling Officer and Chief Accounting Authority.

- The Controlling Officer and Chief Accounting Authority shall, -(a) ensure that the expenditure does not exceed the budget allocation; (b) ensure that the expenditure is incurred for the purpose for which funds have been provided; (c) ensure that the expenditure is incurred in public interest; (d) ensure that adequate control mechanism is functioning in his department for prevention, detection of errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money; (e) ensure that mechanism or checks contemplated are effectively applied; (f) be responsible and accountable for financial management of the Bureau; (g) review and monitor regularly the performance of the programmes and projects assigned to the Bureau to determine whether the objectives are achieved; (h) ensure that the Bureau maintains full and proper records of financial transactions and adopts systems and procedures that will at all times afford internal controls; (i) ensure that the Bureau follows the procurement procedure recognised by the Central Government for execution of works, as well as for procurement of services and supplies, and implements it in a fair, equitable, transparent, competitive and cost-effective manner; (j) take effective and appropriate steps to ensure that the Bureau -(i) collects all moneys due to the Central Government; and (ii) avoids unauthorised irregular and wasteful expenditure.

11. Duties and responsibilities of Finance and Accounts Officer.

- The duties and responsibilities of a Finance and Accounts Officer include, -(a) preparation of Budget; (b) perform the function of drawing and disbursement, receipts and payment, etc; (c) ensure that the expenditure does not exceed the budget allocation; (d) ensure that the expenditure is incurred for the purpose for which funds have been provided; (e) preparation of expenditure and other statements relating to the Bureau as required by the regulations, guidelines or directives issued by the Bureau; and (f) any other work related to Finance and Accounts assigned by the Controlling Officer and Chief Accounting Authority. Form 1 (See Rule 3) Revised Estimates of

(Current Financial Year)/Budget Estimates of (Next Financial year)(Rupees in thousands)

Sl. No.	Heads of Accounts	Actuals last two years	Current Year	Budget Estimate (Next financial Year)	Reasons for variation (RE (Col.8) & BE(Col.10))						
Budget Estimates (Current financial year)	Actuals first 5 months	Estimates for next 7 months	Revised Estimates	Reasons for variation (BE(Col.5) & RE(Col.8))	Reasons for variation RE (Col.8)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6+7)	(9)	(10)	(11)	(12)

Note 1: Heads of Accounts (receipts and expenditure) shall be as per list at Annexure 1. Note 2: Budgetary provisions shall be explained with detailed Memoranda as listed in Schedule II. Note 3: Wherever items such as 'miscellaneous items', 'other expenditure', etc., are mentioned in the Form 1 the details should be specified in the footnote.

I

Statement showing the head wise re-appropriation and savings during the previous financial year(Rupees in Thousands)

Sl. No.	Account head	Budget Estimate Current financial Year	Reappropriation +/- during the financial year	Total Fund	Actual expenditure during the financial year	Savings / excess during the financial Year	Reasons for savings/excess
	Revenue						
	Salary						
	OE						
	DTE						
	Etc.						
	Capital						
	Machinery						
	Equipments						
	Etc.						
	Total						

II

Explanatory Memoranda to Revised Estimate/Budget Estimate Statements of Bureau of Energy Efficiency

2. Statement showing the estimated strength of establishment and provisions therefor.

2. Details of foreign exchange component in the Budget or Revised estimates.

3. Statement showing financial results of Bureau of Energy Efficiency for the budget year and previous financial year.

III

Monthly Expenditure Plan for the Financial Year _____ (Rupees in Thousands)

Sl. No.	Heads of Receipts	Actuals		Estimates								
		of first Five months	of first seven months	for next seven months	Total							
	April May	June	July	August	September	October	November	December	January	February		
	Opening Balance											
	IncomeTotal											
	(A)...											
Sl. No.	Heads of Expenditure	April	May	June	July	August	September	October	November	December	January	February
	ExpenditureTotal											
	(B)...											
	Closing Balance											
	(A-B)											

Annexure-IBureau of Energy EfficiencyDetailed Heads of Account (with description) under which the Bureau shall furnish budget Statements.

Sl. No. Heads of Receipts

- 1 Income from Services
- 2 Grants/Subsidies
- 3 Fees and Subscriptions
- 4 Income from Investments

- 5 Income from Royalty, Publication etc.
- 6 Interest Earned
- 7 Any other Income
- 8 Contribution , if any
- 9 Fund from Energy Conservation Fund to meet Project or Schemeexpenditure
- 10 Amount brought forward from Energy Conservation Fund to meetshortfall, if any.
- Income Total (A) ...

Sl.
No. Heads of Expenditure

- REVENUE EXPENDITUREEstablishment Expenses(1) Salaries(2) Wages(3) Allowances & Bonus(4) Contribution to Provident Fund(5) Contribution to other Fund(Specify)(6) Staff Welfare Expenses(7) Expenses on Employeesretirement & terminal Benefits(8) Others (Specify)
- Other Administrative Expenses(a) Travel Expenses(ii) Domestic(ii) Foreign(iii) LocalConveyance(b) Office Expenses(vii) Insurance(viii) Repair &Maintenance(iii) VehiclesRunning & Maintenance(iv) Postage,Telephone & Communication Charges(v) Printing &Stationery(vi)Subscription, Books, News Papers & Periodicals(vii) ITFacilities(viii)
- 2 BankCharges(c) Rent, Rates & Taxes(i) Water &Electricity(ii) Duties &Taxes(iii) Rent(d) other Expenses(i) Seminars,Workshops, Meetings & Training Programme(ii)Advertisement and Publicity(iii) Minorworks(iv)Professional and Legal Charges(v)Subscription/ expenditure under International Cooperation(vi) Auditorremuneration(vii)Expenditure on Projects/ Schemes(viii) Contingent expenditure, ifany
- B CAPITAL EXPENDITURE(i) Fixed Assets(ii) Others (Specify)