

**CENTRAL UNIVERSITY
OF KARNATAKA**

(Established by an Act of the Parliament in 2009)



Kadaganchi, Aland Road,
Dist: Kalaburagi(Gulbarga)-585 367
Phone: 08477-226710/11
Email: focukgul@gmail.com
Website: www.cuk.ac.in

CUK/F&A/F-1518/22-23/

08.09.2022

CIRCULAR

It is hereby informed to all the Staff members of the University (Teaching and Non-Teaching) to settle their **advances**, drawn in the F.Y. 2022-23 (for the period from 01.04.2022 to 31.07.2022) so as to enable the Finance and Accounts Section to close the Advance accounts by end of each month to avoid any audit observations.

In this context, it is informed that, advances availed are required to be settled within 15 days, failing which the advance or balance shall be recovered from his/her next salary(ies) as per GFR 2017- Rule 323(2) (*copy enclosed*).

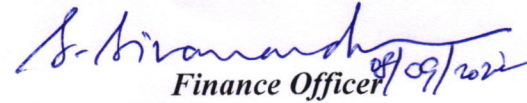
Further, it is also advised to settle the advances drawn in the F.Y. 2021-22 immediately, if the advance is not settled so far. If not, recovery will be effected from the respective employee's salary from September salary onwards along with the interest accrued thereon.

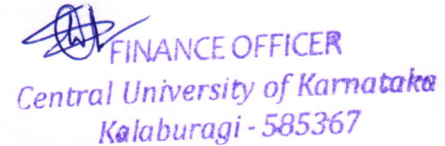
This is issued with the approval of competent authority.

Encl: - as stated above.

Copy to:

1. PS to VC
2. All the Dean of School of Studies
3. Registrar Office
4. All the Section Heads/ In-charge
5. System Analyst- **to upload on CUK website**
6. Concerned file


Finance Officer 8/9/2022


FINANCE OFFICER
Central University of Karnataka
Kalaburagi - 585367

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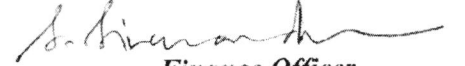
15th February, 2022

CIRCULAR

It is hereby informed to all the Staff members of the University (Teaching and Non-Teaching) to settle their advances drawn in the F.Y. 2021-22 for various official purposes other than Imprest on or before **25th February, 2022.**

Further, it is also brought to the notice that, if the advance is not settled on or before 25th February, 2022 recovery will be effected from the respective employee's salaries (**February salary onwards**) along with the interest accrued thereon.

This is issued as per the approval of competent authority.


Finance Officer
FINANCE OFFICER
Central University of Karnataka
Kalaburagi - 585367

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Rule 312. (2) Notwithstanding the provision contained in Rule 281 (1) in case of emergency such as epidemics pre-payment will not be insisted upon from local bodies for supply of medicines from Medical Stores Depots of the Ministry of Health.

Rule 313.— Any amount or loan not paid on due date to Government by a local body, may be adjusted from any non-statutory grant sanctioned for payment to it.

Rule 314. Taxes etc., collected by Government on behalf of Local Bodies.— Proceeds of taxes, fines or other revenues levied or collected by Government for or on behalf of local bodies shall not be appropriated direct to a local fund without passing them through the Consolidated Fund unless expressly authorized by law.

Rule 315. Payments to Local Bodies.— Subject to provision of relevant act and rules, payments to local bodies in respect of revenue and other moneys raised or received by Government on their behalf will be made in such manner and on such date, as may be authorized by general or special orders of Government.

Rule 316. Audit of Account of Local Bodies.— Subject to the provisions of any law made under Article 149 of the Constitution, the accounts of local bodies, other non-Government bodies, or institutions will be audited by the Indian Audit and Accounts Department under such terms and conditions as may be agreed upon between the Government and the Comptroller and Auditor-General of India.

Rule 317. Audit Fees.— Audit fees on the basis of daily rates prescribed by Government in consultation with the Comptroller and Auditor-General of India from time to time shall be charged by the Indian Audit and Accounts Department for the audit of local and other non-Government funds, excluding funds for the audit of which the rates of fees recoverable are prescribed by law or by rules having the force of law.

Provided that nothing contained in this rule shall be held to override any special instructions of Government exempting any particular local body or institution wholly or partially from the payment of audit fees.

Rule 318.— In the case of Government Companies, the recovery of the cost of Supplementary audit conducted under Section 143 (6) of Companies Act, 2013 as amended from time to time, should be waived in those cases where the audit is done by the Comptroller and Auditor-General through his own departmental staff but should be enforced in cases where the Comptroller and Auditor-General employs professional auditors for the Supplementary audit.

Rule 319.— Financial transactions between Government and local bodies shall be rounded off to the nearest Rupee.

VIII. MAINTENANCE OF RECORDS

Rule 320. (1) Destruction of Records.— Subject to any general or special rules or orders applicable to particular departments as prescribed

in their departmental manuals, no Government record connected with accounts shall be destroyed except in accordance with the provisions of Appendix - 9.

Rule 320. (2) All the records prescribed for retention in Appendix - 9, if maintained in electronic form should mandatorily have a back-up and adhere strictly to the retention period and the prescribed formats. The responsibility for verification and certification on a monthly/annual basis as prescribed under relevant rules should also be ensured.

IX. CONTINGENT AND MISCELLANEOUS EXPENDITURE

Rule 321. Rules relating to contingent expenditure are available at Rule 13 of the Delegation of the Financial Powers Rules and Rules 96 to 98 of the Government of India (Receipts and Payments) Rules, 1983.

Rule 322. Permanent Advance or Imprest.— Permanent advance or Imprest for meeting day-to-day contingent and emergent expenditure may be granted to a government servant by the Head of the Department in consultation with Internal Finance Wing, keeping the amount of advance to the minimum required for smooth functioning. Procedures for maintenance of permanent advance or Imprest are available in Para. 10.12 of the Civil Accounts Manual.

Rule 323. (1) Advances for Contingent and Miscellaneous purpose.— The Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions:—

- (i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it.
- (ii) The purchase or other purpose cannot be managed under the normal procedures, envisaging post-procurement payment system.
- (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose.
- (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

Rule 323. (2) The adjustment bill, along with balance if any, shall be submitted by the Government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies).

Rule 324.— The Ministry or Department may sanction the grant of an advance to a Government Pleader in connection with law suits, to which Government is a party, up to the maximum limit of Rupees twenty-five thousand at a time. The amount so advanced should be adjusted at the time of settlement of Counsel's fee bills.