

Savitribai Phule Pune University

Date :

To,
Finance & Accounts Officer
Savitribai Phule Pune University
Pune-7.

Statement of expenditure incurred by Shri./Smt.
out of an advance of Rs. issued on
for

- (1) The total expenditure of Rs. has been incurred.
- (a) a sum of Rs. being the unspent balance is remitted in cash to Bank of Maharashtra vide challan No. / dated which is herewith attached.
- (b) a sum of Rs. incurred in excess of the advance may please be paid to me by cheque.
- (2) All supporting vouchers have been arranged datewise, serially numbered and countersigned by me.
- (3) For all cash-memos above Rs. 500/- stamped receipts are attached.

Sr. No.	Date of Payment	Name of the person of party to whom the payment is made	Particulars of payment or purchase	Budget Head (Mention, if Possible)	Amount	
					Rs.	Ps.
				Total :		

Certified that the expenditure is incurred for the purpose for which advance is taken,

.....
Signature

Counter Signature by the Head of the Deptt/Section. Name in block letters :

For Office use only :

Advanced Taken by Shri./Smt. of Rs. as on

AR No. Payment Reg. No. as settled by R.No.dt.

Section Officer (Accounts)

[P.T.O.]

CIRCULAR

To

1. The Heads of the University Departments,
2. The Heads of the University Sections,
3. The Secretaries of various Boards.

Subject :— Prompt Settlement of Advances.

Sir,

It has transpired that University employees drawing advances from the University Funds are not very careful in submitting the accounts of such advances.

2. The person drawing the advance from the University Fund is personally responsible for—
 - (i) incurring expenditure out of the advance within a reasonable time.
 - (ii) for keeping the amount in his safe custody.
 - (iii) for procuring bills in support of the expenditure complete in all respects.
 - (iv) refunding the amount in respect of expenditure held inadmissible audit.
 - (v) and finally for incurring the entire expenditure by following scrupulously the pertinent rules of the University and with due regard to the canons of financial propriety.

3. Settlement of advance is sometimes delayed on the ground that all the bills are not available, they are incomplete and under correspondence, they are under investigation of the supervisory officers etc. The unspent balance in cash out of such advance is also retained till all these formalities are settled, which is very objectionable in principle and amounts to unauthorized retention of funds on hand. If delay in settlement of advance is likely to occur for one reason or the other the first thing to be done shall be to recredit the unspent balance of the advance at once, to the University funds. Any failure in this behalf may call for disciplinary action.

4. A reasonable estimate of the expenditure proposed to be incurred out of the advance is not prepared and advances are drawn in large amounts when hardly even one-fourth of such amounts are actually expected to be spent, resulting in the retention of the large amounts on hand out of advances and unnecessarily.

5. In accordance with the general principle regulating the receipt and disbursement of Public Funds, every officer who draws advance from the public funds is personally responsible for the money, which comes or passes through his hands. It is therefore, in his own interest that he should draw advances sparingly as possible and for the amounts actually needed for immediate expenditure. As inordinate delay in submission of account of the advance may render it unadjustable by passage time and become personal liability of the employee concerned, all are requested to note instructions contained in this circular and observe them carefully in future.

Registrar

Savitribai Phule Pune University