

ಮೈಸೂರು  ವಿಶ್ವವಿದ್ಯಾನಿಲಯ  
**UNIVERSITY OF MYSORE**

**FINANCE BRANCH MANUAL**

**OFFICE OF THE FINANCE OFFICER**  
CRAWFORD HALL  
UNIVERSITY OF MYSORE, MYSURU-570005

**MARCH 2019**

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## **ABBREVIATIONS**

AFO	Assistant Finance Officer
CAG	Comptroller and Auditor General
CSIR	Council of Scientific and Industrial Research
DBT	Department of Biotechnology
DFO	Deputy Finance Officer
DRDO	Defence Research and Development Organisation
DST	Department of Science and Technology
FO	Finance Officer
GIS	Group Insurance Scheme
GOK	Government of Karnataka
ICSSR	Indian Council of Social Science Research
INSA	Indian National Science Academy
IT	Income Tax
JRF	Junior Research Fellowship
KSUA	Karnataka State Universities Act
LIC	Life Insurance of India
MANF	Maulana Azad National Fellowship
MHRD	Ministry of Human Resource Department
NEFT	National Electronic Funds Transfer (Nation-Wide Payment System)
NPS	National Pension Scheme
RGNF	Rajiv Gandhi National Fellowship
RTGS	Real-Time Gross Settlement
SRF	Senior Research Fellowship
UGC	University Grants Commission

**University of Mysore**  
**FINANCE BRANCH**

**1. Preamble :**

With the establishment of the University of Mysore under **Section-3** of the Karnataka State Universities Act, 1976, the Finance Section began its operations. The Finance Officer is a whole time officer of the University appointed by the Vice-Chancellor with the approval of the Syndicate from a panel of not less than three persons being officers in the cadre of Joint Controller of State Accounts Department or an officer of the Rank of Deputy Accountant General having experience in Audit, Accounting and Financial Administration, recommended by the Vice-Chancellor to the Syndicate. If no one in the panel is approved by the Syndicate within the time prescribed by the Statutes, the Chancellor may in consultation with the Vice-Chancellor, appoint such other person as he deems fit to be the Finance Officer. The tenure of the appointment and the emoluments of the Finance Officer and other terms and conditions shall be as determined by the Chancellor. The Finance Officer shall be subject to the control of the Finance Committee, exercise such powers and perform such functions as may be prescribed by the Statutes, the Ordinances and the Regulations or as may be required from time to time by the Vice-Chancellor or the Registrar. He shall be an *ex-officio* Member of the Academic Council and the *ex-officio* Member-Secretary of the Finance Committee.

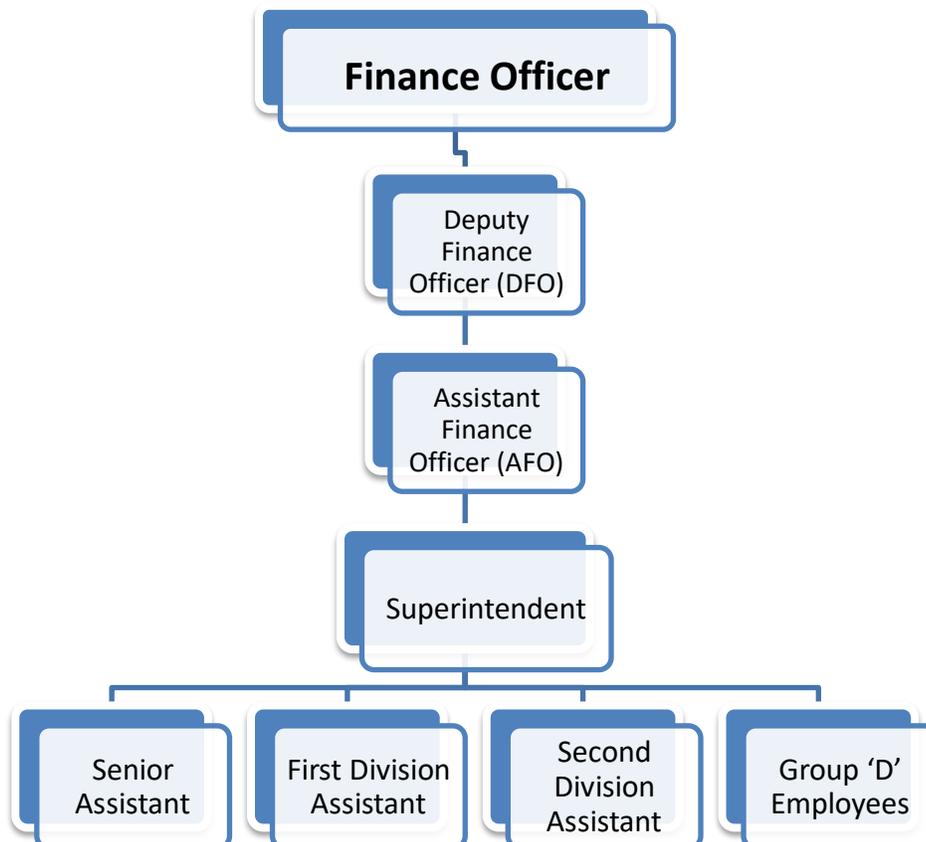
Situated on the first floor of the Crawford Hall, the main Administrative building of Mysore University, the Finance Office maintains all financial accounts of the University and its constituent institutions. The principle activity in the Finance Section is obtaining grants from the State Government, the U.G.C. and other Sponsored Agencies. Along with this, the Finance Section undertakes the work of utilizing the grants received from various agencies under both Plan and Non-Plan heads. These include:

- Processing payments for Infrastructure and Research Projects.
- Investments of funds, disbursement of funds to Constituent Colleges.
- Compliance with Taxation and other statutory requirements.
- Preparation of Budgets and financial statements of the University.
- Disbursement of Salary and Pension to the employees on time.

- Maintenance of up-to-date Accounts of the University.
- Preparing and presenting the Annual Budget of the University.
- Payment of Bills.
- Bills related to examination works.
- Bills related to development works.
- Preparing and submitting the Audit Report on time to the State Government.
- All other payments as and when the need arises.
- Spot payment of Central Valuation bills.
- On-line payment of Central Valuation bills.

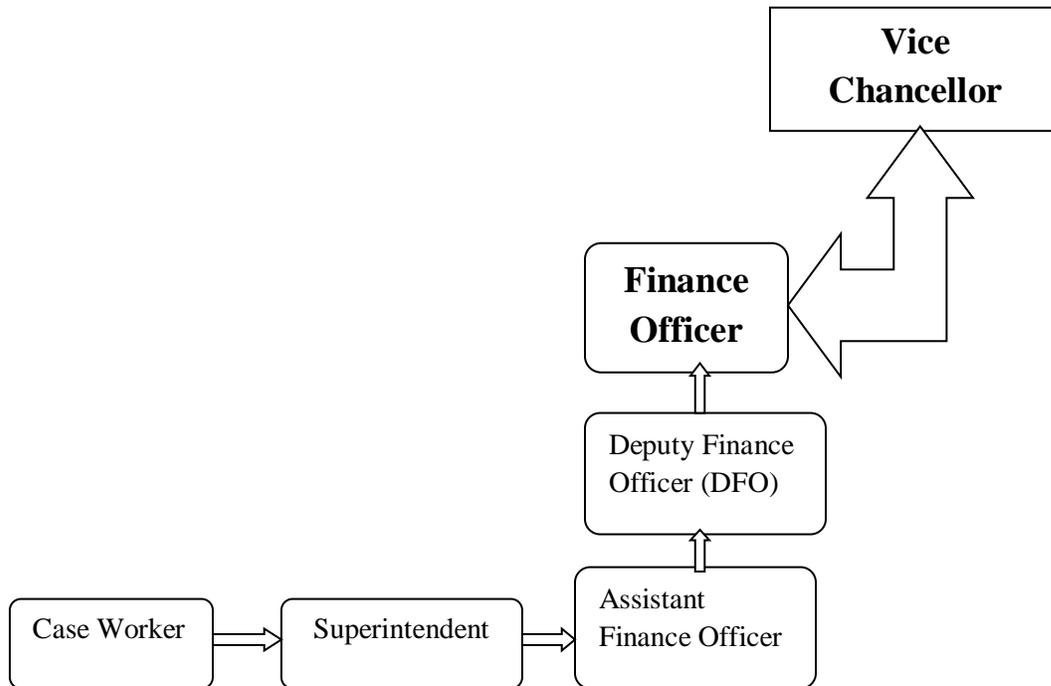
With 40 permanent employees and 40 temporary employees, the Department is also responsible for framing and implementing the Financial Policies and Rules, the Annual University Budget, Tax related issues, employees salaries and consolidation of accounts.

2. **Structure of the Finance Branch** : The following flowchart shows the structure and hierarchy of the University Finance Section.



The Finance Branch comprises a Finance Officer, two Deputy Finance Officers, two Assistant Finance Officers and about forty Office Staff with job descriptions in place defining the specific roles and responsibilities of each post. The Finance Officer oversees all the aspects of the financial operations and process of the University.

**3. Processing of the Finance Section Files and Bills** : The following chart represents the file movement or processing of the files from the bottom to the top officials of the University Finance Branch.



The processing of the Files /Bills shall be initiated by the Case Workers and the files shall pass through according to the above mentioned hierarchy.

The Finance Branch is equipped with a separate Computer Section. All the Accounts and Databases have been computerized and stored in the local server. All the Financial transactions of the University are carried through Banks. Cheque writing is computerized and printed in the

local language Kannada from the last decade and the accounting database is updated simultaneously as and when necessary.

#### **4. Sources of Revenue :**

The prime sources of revenue are classified into Plan & Non-Plan in the University sector. The details of these sources of the Mysore University are described as below:

##### **PLAN :**

1. Grants released by the University Grants Commission/MHRD/State Government for Development activities in the University.
2. Internal resources generated by the University for creation of infrastructure and other activities.

##### **NON-PLAN :**

1. Block Grant amount from the State Government.
2. Fees collected from the students of Constituent and Affiliated colleges of the University and Post Graduate Departments.
3. Examination Fee collected from the students.
4. Affiliation & Registration Fee collected from the Institution /Colleges.
5. Income from the University properties like buildings , estates etc.,
6. University published books /Journals sales sources.
7. Consultancy Services from the University connected with Research and other Academic activities.
8. Miscellaneous.

Being a State University, Mysore University has the responsibility of extending Higher Education and creating avenues to all the sections of the society by keeping the fee structure costs to the minimum possible level. Besides, several benefits are extended to the weaker

sections in accordance with the State and National policies. As a result, a major portion of the revenue is in the form of Block Grant from the State Government.

#### **5. Resources and Functioning :**

The main resource of the University is generated through the fee collected from the students and also through affiliation and registration fee collected from affiliated colleges/institutions. Being a State University, the fee structure in Mysore University is kept at a nominal or moderate level to make the Higher Education accessible to all the sections of the society in order to have a social balance. Unlike private institutions, the University has to continue courses in Pure Science, Humanities and other Professional Courses which do not yield any additional revenue.

The Government of Karnataka releases the Block Grant for Non-Plan expenditure and Development Grant for plan and development programs every financial year.

#### **The prime resources are mainly utilized for the following purposes:**

- a. Pay and Allowances of the University Employees.
- b. Pension for retired Teaching and Non-Teaching Employees.
- c. Conducting the examination and other related activities.
- d. Administrative activities.
- e. Campus Development/maintenance of work.
- f. Teaching/Research/Extension activities.
- g. Student Welfare (Hostel Facilities, Scholarships etc.,)
- h. Creation of Infrastructure.
- i. Cultural and other activities.
- j. Social Service/Social Work like adoption of villages.
- k. Creation of Environmental awareness, Scientific temper.
- l. Publication of General books and Text books.
- m. Collection and preservation of Ancient Manuscripts.

Project / Scheme funds are applied for the purpose to which they are sanctioned. Besides, the University maintains Endowments and utilizes them for which they were instituted namely

Award of Scholarships, Gold Medals, Cash Prizes, Endowments and Commemoration Lectures, Research Chairs and so forth.

#### **6. Internal Resource Mobilization :**

The funding by the State Government is not sufficient to meet the expenditure towards salary of the establishment, maintenances and other supporting activities. Hence, to generate additional resources, the University has thought of several plans and implementation of it. The details are as follows:

- a. Introduction of new and innovative professional courses under Self Financing Scheme. (SFS)
- b. Extending partially Self Financing Courses.
- c. Collaboration with external agencies to take up Research Projects.
- d. Consultancy Services to Industries and to the public.
- e. Starting new short term and Job Oriented Courses.
- f. Establishing Study Centers in Foreign Countries to cater to the needs of Indian population there.
- g. Commercial use of University properties to a limited extent, without affecting the normal Academic & Research activities.
- h. Offering Outreach Programs beyond the University jurisdiction.

#### **7. Budgetary (Expenditure) Control of the University :**

The University is following and strictly adhering to the economy measures prescribed by the State Government. The Non-plan expenditure is channelized through budget and expenditure planning on the basis of resource anticipated for the ensuing year. Expenditure is classified into broad categories and detailed budgetary provisions are provided to each Department or Office based on the previous experience and inevitability of expenditure. However, lavish spending is not allowed at any given point of time. Constructions and furnishing of buildings are undertaken on the basis of absolute need and various sources are tapped to save internal resources. Finance Branch keeps watch over budgetary provision and availability of resources regularly.

Thus, a well balanced budgetary control mechanism exists to take care of the spending of the University Funds.

### **Budgeting, Accounting and Auditing Procedures :**

The University has to prepare the Annual Financial Estimates (budget) for the ensuing year as prescribed under section 48 of Karnataka Universities Act 2000. The Annual Budget is prepared under the direction and scrutiny of the Finance Committee, the Syndicate and submitted to the Academic Council for approval before the end of March every year. Budgetary estimates are prepared on the basis of anticipated receipts/income from internal resources, grants from the State Government, grants from other funding agencies for research projects and projected expenditure for the ensuing year. Approved budget is published in the form of a booklet and circulated to all Departments/Units of the University. The expenditure during the financial year is subject to budgetary provisions as approved. Inflow and outflow of resources are constantly monitored by the Finance branch. Supplementary provisions, reduction of provisions are done based on the fund flow and actual requirement.

The budget contains details of actual of previous year estimates and revised estimates of current year and actual status for six or nine months and projected estimates for the ensuing financial year. Thus the University is following sound principles of Budget followed in the country. Financial year is from April 1<sup>st</sup> to March 31<sup>st</sup>.

### **8. University Accounts & Audit :**

As per the section 46 of the KSU Act 2000, all the Receipts received by the University shall form the part of “University Fund” and expenditure charged to this fund. However, for the sake of convenience, easy classification, identification and to have better control over the transactions, separate Cash Books and separate Bank Accounts are maintained. Annual Accounts and Consolidated Accounts are also prepared separately. The list of various types of accounts maintained by the University is given below which gives a vivid picture of the transactions of the University Fund. All the accounting transactions of the University are computerized. The Cheques, Cash Books, Annual and Monthly Accounts, classified detailed and Abstract Accounts are prepared by computer. To have better control over transaction and to help various types and levels of classification, a 13 digit Coding System is followed. This code is a structured one.

- i. Grant Code - 2 digits [to identify the different Account]

- ii. Category Code - 1 digit [to identify the Major Head of a/c's]
- iii. Scheme Code - 4 digits [to identify various Schemes in operation]
- iv. Department Code - 3 digits [to identify Department/College/Institution]
- v. Transaction Code - 3 digits [to identify the nature of transaction like Salary, Contingency, Equipment etc.]

This Coding System helps the Finance Branch to classify various kinds of transactions, Scheme wise, Grant wise, Department wise and Transaction wise and to prepare the Receipt and Expenditure Statement accordingly.

The database created along with a properly developed and designed data structure modular software and the system of Office Automation followed by the Finance Branch of the University of Mysore is one of its kinds in the State of Karnataka. The entire financial administration is carried out through a computer network using trained personnel of the in-house staff.

**Audit** : Under Section 42[2] of KSU.Act.1976, the accounts shall be audited at least once a year by the Controller of State Accounts Department. Since the grant given by the Government exceeds Rs.25.00 Lakhs, University Accounts are subject to the verification by the Accountant General and in turn Comptroller and Auditor General

The Controller of State Accounts Department who is the Statutory Auditor is maintaining a separate and exclusive office in the premises of Mysore University namely Office of the Government Auditor, headed by an officer of the rank of Group-A Senior Scale. The statutory auditor conducts local Audit [100%] of all the unit offices of the University besides the central office Crawford Hall.

All the transactions are individually checked and verified with reference to authority to sanction, propriety and regularity. After the audit, the Annual Accounts and Books of Accounts are certified by the Government Auditor every year. The Annual Audit Report, Annual Accounts and Compliance Report are placed before the Finance Committee, Syndicate and Academic Council. Apart from this, the Annual Audit Report with certified accounts and Compliance Report are placed before the State Legislature through the Higher Education Department of the State Government, every year. In addition to this, important audit

observations made by the Accountant General are included in the Audit Report of the State issued by the C & A G and placed before the State Legislature. The audit mechanism is thorough and covers all the transactions.

With regard to sponsored external projects, expenditure statements and Utilization Certificates (UC) are certified by the Government Auditor after due verification keeping in view of the guidelines and norms prescribed by the sponsoring agency. The University is availing the services of Karnataka Institute of Public Auditors to clear the pending audit objections.

#### **9. Sections or Divisions of the University Finance Branch**

- i. **General Revenue Section:** This section deals with the following important subjects:

**Procurement** : Procurement is carried out in the University at various levels i.e., Departments, Research Projects, General Branch, Examination, Health Centre, Library, Engineering Division and so forth. In view of the large number of procurements, the University constitutes special committee for taking decisions. Approval for placing the order in all the cases of procurements above Rs One lakh is processed through the Finance wing. Procurement cases are scrutinized as per the General Financial Rules(GFR)/KFC/University guidelines/orders.

**Medical Section** : This section is engaged with the activity of processing and passing the Medical Reimbursement claims received from retired and serving employees and from those who have worked/working in various Faculties/Departments/Sections of the University of Mysore.

**Payment of Bills** : The Government of Karnataka, MHRD and UGC have issued directives from time to time that all receipts and payments related to the functioning of the institutions viz. Students' Fees, Exam Fees, Vendor Payments, Salary/Wage payments etc., shall be made only through Online or Digital mode. Accordingly, the University has initiated various steps depending on the exegesis and the payments by cash and through Cheques have been dispensed with. Scrutiny, processing and final payment of bills pertaining to Salary, Pension, Medical Reimbursement, Research Projects, Engineering Division, Provident Funds, Examination, Scholarships /fellowships from various grants such as Non-Plan, Plan, DST, DBT, MHRD, UGC,

State Government and so forth are made by the Finance wing as per the GFR/ Karnataka Finance Code/Budget Manual/University Guidelines/Order. All the Vendor Bill Payments are made through electronic payment system such as RTGS/NEFT and to this effect the cash counter operated in the cash office has been closed.

ii. **Fees and Remuneration Section** : This section handles the following important functions:

**Collection of fees** : In accordance with the University norms that all payments for services shall also be accepted through electronic / digital mode, University is collecting Fees from the I year students of UG courses of various colleges through Online Payment Gateway and the same is being transferred from time to time to the respective colleges. At present, the University has also started collecting Online Fees from the Postgraduate Students and Research Scholars. From the past five years or so, the University finance Branch is not only receiving the Fees but also transferring the Fees from time to time to all the Colleges and Departments/section and also responds to the hundreds of the emails from the bank and subsequent reconciliation of data from the bank as well as the Colleges.

**Examination Bills Section**: Timely preparation of advance bills and advance recoupment bills pertaining to Examination Department are carried out by this section. Scrutiny and preparing vouchers for payment of advances to Examination Centers, Colleges, PG Centers and employees attending confidential examination work of University are also processed in this section.

iii. **UGC Section** : This section processes the following works:

**Research Projects** : Faculty members of the University undertake Research Projects sponsored by various funding agencies such as Dept. of Science & Technology (DST), Dept. of Biotechnology (DBT), Dept. of Earth Science (Ministry of Environment and Forest), DRDO, ICSR, INSA, MHRD, UGC and various other National and International agencies. For the performance of these Research Projects, some human as well as financial resources are required. Since the Principal Investigators of the Research Projects are required to focus their entire endeavor on research work of the projects and the number of research projects being considerable, the work relating to Financial Resources Management has been entrusted to 'Finance-Research Projects' Section of the University.

**Scholarship** : This section mainly deals with the disbursement of Fellowship to the Research Scholars of M.Phil, Ph.D, under UGC JRF/SRF, RGNF, MANF, CSIR JRF/SRF and other fellowships such as ICMR, ICSSR, ICPR, DST-Inspire, DBT schemes. In addition, the disbursement of Fellowship to the Post-Doctoral Fellowship (PDF) under various schemes of UGC, ICSSR, DST-Inspire, DBT, and so forth are also being processed in this section.

iv. **Pension Section** : This section deals with the following important issues:

**Pension** : The Pension Cell is entrusted to fix the Pension, Family Pension, Commutation of Pension, Revision of Pension, Additional Pension, Gratuity, etc., of both Teaching and Non-teaching staff of the University as well as of the affiliated colleges. Based on the service particulars submitted by the Establishment Branch of the University as well as the affiliated colleges, the terminal benefits of the respective employees such as fixation of Pension, Commutation of Pension, Gratuity and so forth are calculated/ fixed and after vetting of the Internal Audit (IAO), the same is put up to the competent authority of the University for approval. After approval by the competent authority, the bill for payment of Commutation and Gratuity in respect of the employees of the University is prepared by the Pension Cell and the same is sent to the Finance Section for disbursement. The Pension Payment Order (PPO) in respect of the employees of the University is prepared by the Pension Cell and the same is sent to the State Bank of India (SBI), branch for disbursement. As far as the fixation of the Pension in respect of the employees of the affiliated colleges are concerned, the approval/sanction of the competent authority of the University is communicated to the respective colleges as the disbursement of Pension is within the ambit of the colleges.

v. **Salary and Budget** : This section processes the following finance matters.

**Budget** : Financial estimates commonly known as “Budget” is an instrument of financial control and it presents the estimated Receipts and Expenditure of the Institution under different “Heads” for a financial year. The Budget specifies the objects for and the limits up to which expenditure may be incurred during the course of a financial year. Its object is to exercise financial control over approved items of Income /Revenue and Expenditure.

Annual Budget /Financial Estimates of University of Mysore is an estimate of Receipts from various sources including Grant-in-Aid or Autonomous Constituent Colleges and proposed expenditure of more than 60 Departments, It is prepared as per the formats/guidelines issued by the Government of Karnataka from time to time.

**Salary** : The Finance Branch of the University is responsible for disbursement of Salary to about 350 Teaching and about 600 non-teaching staff of the University. On an average about Rs.10-12Crores is being disbursed every month towards payment of Salary. In addition to this, the Salary Section is disbursing the Salary to around 700 temporary Teaching and non-teaching employees and about 1600 Pensioners.

The salary is prepared by the Salary Section on the basis of Attendance and other particulars. The pay details are compiled and an employee-wise summary of the same is prepared and sent to the Finance Officer for final sanction. The employee Pay Slips prepared by the this section shows the basic pay of the employee with other allowances, the Gross Pay, Deductions on account of GIS and LIC, Advances (Festival Advance, Conveyance Advance etc.), Leave Surrender Amount, and Net Pay Entitlement. After the Pay Slips are prepared, such pay sheets are sent to the concerned official for scrutiny and passing them for payment and transfer through NEFT/RTGS to the respective employee account through the Bank. Under no circumstance salary is paid in cash.

#### **10. Milestones, Improvement and Reforms Introduced During the Last Decades :**

During the last decade, the University has introduced a number of reforms to improve the Financial Administration. The University also has a well-developed Computer System for its financial analysis. It performs all General Accounting, including accounts payable, General Accounting, and Payroll for the entire University system. The computers are then programmed to convert the routine data to management information, and produce Budget reports and analysis, monthly and quarterly reports of Payroll statistics.

Here are some of the Innovations introduced in the Finance section -

**a. Online Payment System:** Mysore University has a large number of students who are supposed to pay all the University Fees through cash deposits or bank drafts to the University's accounts in specific bank branches. This method of paying fees has not been efficient enough especially during periods of Tests and Examinations when most of the students are paying fees to meet the requirements for entering examination rooms. The process of fees payment in such periods is characterized by long queues, too much waiting by students and congestion at banks where payments are made. Students and in long winding queues to pay fees and those who do not reach the counters within the banks working hours are advised to return the next day. To overcome such a problem, the University has developed an Online Fees Payment System that provides relief to the students from the long endured problems through the current modes of paying fees in the University of Mysore. The problems that the students and their sponsors or banks faced regarding payment of fees to the University were identified and a solution was designed. The University developed a web based system that enables students and their sponsors to pay the University Fees from wherever they are using Credit or Debit Cards and other Online modes. This Online Fee Collection System was successfully launched in the University during 2017-18 and to its affiliated colleges during the year 2016-17. As on date, the University has crossed more than a lakh of digital transactions.

Subsequently, University of Mysore launched Payment Gateway to facilitate payment of University fee online. The online gateway adds to the convenience of all the students and their parents for the payment of University fees. The interface of the portal is prepared by Examination and Finance Department of the University. This facility enables one to quickly and efficiently pay the student fee (tuition or examination) payments. All kinds of fees are notified to the students as per the University and State Government Rules well in advance.

**b. Pension :** To reduce the delay in releasing the monthly pension, the mode of disbursement of pension for approximately 1600 Pensioners was shifted to the State Bank of India from the University of Mysore. The Process was started in 2005 and 100 % completion was achieved by 2010.

- c. Payroll :** Payroll is a critical operation for every organization to pay its employees their Salary and Emoluments accurately on time. For a big organization, the idea of taking control of employees' pay calculations is quite daunting. This computer based Payroll System aims to explain in simple terms what Payroll involves and demystify the Payroll processes. Moreover it is a powerful tool to streamline the time consuming and complex tasks of employee Payroll scheduling and planning. This system provides multiple user data access. Each user walks through the entire Payroll process as per rights allocated from adding new employee to generate pay slips with clear step by step instructions. Furthermore, the system is flexible to implement any changes in the pay scales. This Computer based Payroll System is capable of keeping a record of Employee Data including their Pay, Allowances, Deductions and Taxes on monthly basis so that fresh definitions are reflected from the month onwards, which leaves all the past data intact. This system was developed by the Mysore University using COBAL software database tool during the year 1980-81. Later it was upgraded to Microsoft MS access database tool in the year 2005 and recently the University has switched over to the latest technology, Java with SQL. The proposed computer based Payroll System is advantageous as it provides a user friendly environment. This Payroll System increases security and minimizes human calculation errors. By adopting the latest Payroll technology from 2020, the University has enabled its employees who were earlier getting their Pay Slips on manual mode to generate their Salary Slip online today by using their official email id and password.
- d. Budget :** The University Budget is restructured as per the requirements of computerization. The University has tried to curtail the recurring expenditure. The departmental expenditure is limited to its income. University Research and Development fund is utilized for the construction of buildings of Technology School, Distance Education Centre, Library etc. University has spent a lot on renovation of the old buildings. A critical analysis of the budget is submitted to the Syndicate along with the Budget in the form of Evaluation Report.

**e. Computerization of Finance and Accounts Section :** Software for Automation of Accounts was developed during 2004-05 and it is being used since 2005. Finance Section employees are using it without any difficulty for the past so many years.

Some of its benefits are –

- I. All the accounting transactions of the University are computerized. The Cheques, Cash Books, Annual and Monthly accounts, classified detailed and abstract accounts are prepared using computer.
- II. Fast results - As the same data is used for various reports, the work of preparing various sub-registers/reports is made easier and faster.
- III. The updated information of Receipts and Payments is available at any time, which in fact is necessary to ascertain the financial affairs of the University as well as the review of Expenditure.
- IV. Preparation of Receipts and collection of University amounts has become faster than earlier.
- V. The work of passing of the Bills and Disbursement has become less time consuming.
- VI. It has become easier to ascertain bank balances of various bank accounts and to invest surplus funds in fixed deposits.
- VII. Due to computerization, closure of the University Accounts on 31st March has become possible.
- VIII. With the availability of up-to-date statistical data, the administrators are in a position to submit Receipt and Expenditure figures for review of the progress of Income and Expenditure to Finance Committee.
- IX. It has facilitated control and check on errors or misappropriation.
- X. Speedy reconciliation of accounts is possible.
- XI. Adopted Kannada local language software for Cheque printing in the Kannada version instead of manual preparation

**f. NET Banking :** University of Mysore has done away with cash/cheque transactions and implemented 100% payments through digital mode of transactions such as RTGS, NEFT, and Net Banking.

- g. ESI :** Employees' State Insurance Corporation of India is a multidimensional social system tailored to provide socio-economic protection to worker population and immediate dependent or family covered under the scheme. Besides full medical care for self and dependents, that is admissible from day one of insurable employment, the insured persons are also entitled to a variety of case benefits in times of physical distress due to sickness, temporary or permanent disablement and so forth resulting in loss of earning capacity, confinement in respect of insured women, dependents of insured persons who die in industrial accidents or because of employment injury or occupational hazard are entitled to a monthly pension called the Dependents Benefit. The University administration has adopted the Online payment to the ESI against the temporary employee's membership of the University from the 2017.
- h. Goods and Services Tax :** The introduction and implementation of the Goods and Services Tax (GST) in 2017 was accompanied by widespread confusion and curiosity, and understandably so. The GST was introduced to nullify the cascading effect of Taxes under the previous tax structure. The services which are part of the University Academic Curriculum are exempted under GST. All other services which are not part of the curriculum are to be taxable as per the GST Act 2017. Therefore the University must register for other Curriculum Services on the GST portal Online to get GST number. GSTIN is imperative. From the year 2018, the Mysore University is paying the GST tax through Online mode using SBI Net banking.
- i. Income Tax Online Payment :** The Income Tax Act imposes responsibility for deduction of Income Tax deduction at source from salaries of the employees whenever the estimated income of the employee under the head "Salaries" during the relevant year is likely to exceed the limit prescribed in the Act. As per the provision of the Act, any person responsible for paying salary shall at the time of payment deduct income tax at source on the amount payable at the rate prescribed for the financial year in which the payment is made on the estimated income of the employee. Before making deductions, the Finance Department shall take into account the contributions made towards PF/NPS, LIC and other investments made by the employee. Tax is to be deducted proportionately every month.

The above deducted tax, while making payment to the IT department has to obtain TAN. Under Section 203A of the Income Tax Act, 1961, it is mandatory to quote Tax Deduction Account Number (TAN) allotted by the Income Tax Department (ITD) in all TDS returns while depositing the tax in the designated Bank. The Mysore University is presently having 28 TAN numbers with different University Officers. The Tax deduction and payment to the IT department is done completely through Online mode vide proper authenticated gateway from 2010.

- j. HRMS :** Human Resource Management System (HRMS) is an integrated system to capture the Service particulars of an employee from day one of the service till the end of the service. Depending on the service information, the monthly Salary Bill of the employees by the concerned Drawing and Disbursing Officer (DDOs) gets generated. HRMS is a web based application wherein the DDOs can access the application through internet to update service particulars and generate monthly salary bills. The Government of Karnataka has started implementing HRMS from March 2005 with the World Bank Assistance. The Project was implemented in a phased manner starting from January 2007, covering few districts at each phase. Complete HRMS was rolled out during February 2008. The HRMS helps in creating an exhaustive and accurate database of the Government Employees for effective administration and improving productivity and efficiency. The Project is helping the DDOs to generate the Pay Bill electronically. Easy implementation of any of the Government policy related to salary or service is carried out because of such a centralized system. The system helps the management in getting various MIS reports in decision making namely the list of employees getting the Annual Increments in any given month, number of employees retiring in any month of the year, Budget Planning and controlling and so forth. The project is having various modules like Employee basic details, Annual Property returns, Qualification details, Nominee details, Leave details, Annual Performance, Family and Dependents details, Employee Service details, Award details, Home town details, Departmental Exams, Training details and so forth. The HRMS system also helps to generate Arrears Bills due for an employee such as DA, Increment, Promotion automatically.