

OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), CHENNAI

A.S. NO. 1

Following records relating to **Certification audit pertaining to the year 2018-19** shall be produced to audit for perusal and return:

CASH

- (1) Cash Books for all heads and accounts / subsidiary cash book
- (2) Register of Receipt / Cheques
- (3) Register of Loans and advances to staff
- (4) Name and Number of bank accounts and purpose of operation of each account
- (5) Bank reconciliation statement as on 31.03.2019
- (6) Bank scrolls upto 31.03.2019
- (7) Ledger accounts of all heads for the year 2018-19
- (8) All receipt and payment vouchers for the year 2018-19
- (9) All Journal vouchers for the year 2018-19
- (10) Copy of balance sheet / receipt and payment account / income and Exp. A/c. for the year 2018-19 and 3 copies of annual accounts (2018-19 duly approved by the Board of Governors along with the copy of the Board's resolution

Entrustment Details (for first audit only)

- (1) Resolution of BoG to entrust the Audit to CAG of India
- (2) Approval of Ministry for entrustment of Audit
- (3) Amendment of Act, Rules, Statutes of the Institute for entrustment of Audit to CAG.
- (4) Request letter to CAG for entrustment of Audit and CAG's communication in this regard.

OTHERS

- (1) Register of Investment / securities (Deposit Register)
- (2) Register of Appropriation
- (3) LTC/TA/TTA Register
- (4) Bank Remittances Challans
- (5) Income Tax Returns & files

Receipt from student & scholarships 2018-19

- (1) Tuition fee Register including Exam fees, Admission fees, Medical Examination fee etc.
- (2) Scholarships disbursement Register and acquaintances
- (3) Register of fines collected.

Entrance Test

- (1) All entrance test fees, if any, collection Registers and expenditure Registers, vouchers for the year 2018-19

Electricity Charges

- (1) All copy of EB cards pertaining to the Institute for 2018-19
- (2) Register of EB payment Institute / Quarters and others
- (3) DCB Register for electricity and Water charges

Library

- (1) Physical Verification Certificates on Stock Register 2018-19
- (2) All registers relating to Library including overdue collection and caution deposit Register upto 2018-19

Stock

- (1) Stock Register of all equipments and office machines
- (2) Stock Register of Computers
- (3) Dead Stock Register of plants / equipments and fixtures

Plant and Machinery

- (1) History Book of Heavy Plant and Machinery
- (2) Purchase Invoices / Vouchers Plant and Machinery
- (3) Maintenance Register of Plant and Machinery
- (4) Stock Registers for Plant Machinery received from sponsored Project funds and MHRD funds
- (5) Fixed Asset Register
- (6) Land Register

Projects / consultancy services

- (1) List of ongoing projects / consultancy services as on 31.03.2019 and completed projects during 2018-19
- (2) List of Bank Accounts together with Bank statements
- (3) Cash Book for the year 2018-19 for all accounts under projects and Consultancy
- (4) All receipt and payment vouchers in respect of the year 2018-19
- (5) Journal Vouchers

Schemes and others

- (1) List of schemes indicating the name of the scheme Amount Received, Amount spent and Balance available
- (2) Apprenticeship Trainees
- (3) Register of Apprenticeship Trainees and Payment of stipend etc.
- (4) Register /files/vouchers relating to Turnkey projects
- (5) NMR vouchers upto 2018-19
- (6) List of condemned items

- (7) List of Telephone connections
- (8) Register of payment of Telephone bills
- (9) Register of Lapsed Deposits

Grants / works

- (1) Month wise details of Grants received upto 2018-19
- (2) Expenditure statement on grants received upto 2018-19
- (3) List of Projects / works carried out on grants upto 2018-19
- (4) List of Major Works (construction etc.) upto 2018-19

General

- (1) Policy Notes / Resolution of the Finance Committee upto 2018-19, Building Committee, Estate Committee etc. and Latest Annual Administrative Report.
- (2) Minutes of meeting of Finance Committee, BoG for the years 2015-16 & 2018-19
- (3) Internal Audit Report
- (4) Budget statement / file upto 2018-19
- (5) Final appropriation and actual expenditure for 2018-19
- (6) Register and files relating to UDP funds for the year 2018-19
- (7) **Any other records specific to the organisation relating to conduct of Certification Audit and records as and when called for during the course of audit.**

Prithvindrakumar
20/08/2019
ASST AUDIT OFFICER

To

The Registrar,
Pondicherry University
Puducherry.

TOP PRIORITY / MOST URGENT

PU/D.R(F&A)/2019-20/

Date: 29.08.19

Copy communicated for furnishing necessary reply / records to the Audit.

a. Joseph
30/8/2019
DEPUTY REGISTRAR(F&A)

To

The System Manager, PU - with a request to kindly display in our website