



**PONDICHERRY UNIVERSITY
FINANCE & ACCOUNTS SECTION**

TOP PRIORITY

**R.SEGAR
Deputy Registrar (F&A)**

R.V. Nagar, Kalapet,
Puducherry – 605 014

PU/DR(F&A)/A11/Audit/2016-17/

Dt.30-03-2017

C I R C U L A R

The Ministry of Human Resource Development, New Delhi while implementing the Accounting Standards in the Educational Institutions of Department of Higher Education, MHRD, has revised the Annual Accounts format w.e.f 2014-15. It has been emphasised that all Educational Institutions should follow the common format of Annual Accounts on the Accrual Basis to ensure proper accountability, financial discipline, end-use of funds and to meet the needs of stakeholders. Our University has been preparing the Accounts on the Accrual Basis w.e.f 2004-05 onwards.

In this connection the following particulars may necessarily be furnished to **the Finance Section by 13th April 2017** for incorporating the same in the Annual Accounts to be prepared for the year 2016-2017 in order to comply with the Audit requirements.

RECEIPTS

SL. NO.	NATURE OF RECEIPTS	DEPTS/SECTION	REMARKS
1.	Outstanding fees (Tuition Fees) and other students fees including caution deposit, UDF, etc., as prescribed by the University and due as on 31.03.2017.	Academic Section/All Schools/Depts/Centres/Community College/DDE/HRDC	The Schools/Depts., Centres, etc should send the details with Reasons for the outstanding fees.
2.	Examination and other related fees outstanding as on 31.03.2017.	Examination Wing/ DDE/Community College/ All School /Depts/Centres	The Schools, Depts., Centres etc should send the details of outstanding fees.

3.	Hostel Dues (Room Rent and Establishment charges etc.) as on 31.03.2017.	The Chief Warden	The details should be tallied with the inmate's strength. and should indicate the Reasons for the outstanding dues and corrective action taken
4.	Rent for building(Including Shopping Complex, Indian Bank, Post Office, etc.,) dues as on 31.03.2017.	Executive Engineer	Reasons for outstanding dues and action taken to be specified.
5.	Dues towards Usufructs from trees and plants as on 31.03.2017.	Horticulture Wing	Reasons for outstanding dues and action taken to be specified.
6.	Interest on Investments accrued as on 31.03.2017.	Finance Officer's Secretariat and Finance & Accounts Section	Reasons for non-receipt of interest to be specified with corrective action taken
7.	Fine/Other Collections etc due as on 31.03.2017.	Librarian	Reasons for non collection and action taken to be specified.
8.	Other Receipts if any dues is as on 31.03.2017.	All Schools/Depts/Centres/ Sections/ Community College/ DDE/HRDC/Library	Reasons for non collection and action taken to be specified.
9.	Value of cheques /DDs/POs and other instruments received but not remitted to University accounts as on 31.03.2017.	All Schools/Depts/Centres/ Sections/ Library/Community College/DDE/ HRDC	All such Cheques/Drafts/Pay Orders and Other instruments have to be remitted to University Accounts immediately and should not be left idle and left to accumulate. In any case all receipts for the financial year should be remitted in the concerned financial year itself without fail. Such remittance of accumulated receipts at the end of the financial year would lead to difficulty in remittance in the bank especially on the last day of the financial year. Hence, such remittance may be made before 31.03.2017

10.	Exam fees, inspection fees, affiliation fees and other fees due from affiliated colleges as 31.03.2017.	Examination Wing & Affiliation Wing	Reasons for non-collection to be specified.
11.	Rent and other dues for Guest house and Convention Centres as on 31.03.2017.	Guest House Manager, PU	Reasons for non collection to be specified
12.	Value of articles /equipment / furniture/books/journals/etc received as gift as on 31.03.2017.	All Schools/Departments/ Centres/Sections/Community College/DDE /HRDC/Library	Details of Agency from whom received, date of receipt, valuation criteria etc to be given.
13.	Value of missing articles as on 31.03.2017.	All Schools/Departments/ Centres/Sections/Community College/DDE /HRDC/Guest House/Library/OSD	Details of acquisition with date, fund classification etc to be given. Action taken and present position to be indicated.
14.	Closing Balance of authorized Bank accounts as on 31.03.2017.	All Heads of Depts./Faculty/officers /FO Secretariat / Finance & Accounts Wing	Statement of the bank account to be enclosed with the details of each transaction should be enclosed.
15.	Closing Balance of Fixed Deposit in various banks / scheme wise as on 31.03.2017.	FO Secretariat / Finance & Accounts Wing	Statement of the bank account to be enclosed with the details of each transaction should be enclosed.
16.	Closing Balance of Temporary Advance / Imprest / Standing Advance / Tour Advances/ Medial Advance/ etc., as on 31.03.2017.	Exam Wing / Finance & Accounts Wing/ DDE/Community College/PG Centres KKL./Ocean Studies, Port Blair	All Temporary Advances including imprest to be settled before 31.03.2017.

PAYMENTS

While sending the contingent bills all the Schools/Depts/Centres/Sections should indicate proper classification of Assets along with respective Head of Account and the name of Assets to avoid any misclassification in the Finance & Accounts Section.

SL. NO.	NATURE OF PAYMENTS	DEPTS/SECTION	REMARKS
1.	Salary Pension Arrears accrued and Payable as on 31.03.2017.	Finance & Accounts, Administration Section & Establishment Section	Reasons to be specified.
2.	Pension Arrears and payable as on 31.03.2017.	Finance & Accounts, Administration Section & Establishment Section	Reasons to be specified
3.	AMC prepaid for the period extending after 31.03.2017.	Purchase Section & Computer Centres	Efforts may be taken or negotiations may be made to restrict the payment to the period ending with the last date of the financial year for accounting purposes
4.	Insurance pre-paid for the period extending 31 st March 2017.	Transport, Community College & DDE	Efforts may be made or negotiations may be made to restrict the payment to the period ending with the last date of the financial year
5.	<p>a) L.C. Outstanding, LC paid but goods not received as on 31.03.2017.</p> <p>b) Advance payment made for goods/services yet to be received/rendered as on 31.03.2017.</p> <p>c) Deposit made with outside agencies (CPWD, RITES etc) for work/Assets. Outstanding as on 31.03.2017. Details of work in progress agencywise</p> <p>d) Details of interest receivable from RITES as on 31.03.2017.</p>	<p>Purchase Section ,</p> <p>Purchase Section</p> <p>Planning Section</p> <p>Planning Section</p>	<p>Reasons to be specified</p> <p>The value of work completed/service rendered as on 31.03.2017 is to be detailed and sent to the Finance Section.</p> <p>Cost Completion Certificate for all Buildings to be given by the Planning Section</p>

6.	Any Outstanding payments for services rendered, goods purchased as on 31.03.2017.	Purchase Section/Electrical Wing/Computer Centres	Reasons to be specified
7.	Value of closing stock of stationeries, consumable articles, and chemicals as on 31.03.2017.	Purchase Section/HRDC/All Schools/Depts/Centres/Schools/Section/Library/Community College/DDE	Reasons to be specified. Normally there should not be huge closing stock under this system which would indicate improper planning and result in surrender of funds to that extent.
8.	Value of Journals subscription for the period extending after 31.03.2017 for which advance payment has been paid	All Schools/Depts/Centres/Sections/Library/Community College/DDE/HRDC	Negotiations may be made if possible to restrict the payment to the period ending with the last day of the financial year.
9.	Value of Journals for which payment has been made but Journal have not been received as on 31.03.2017.	All Schools/ Depts/Centres/Sections/Library/Community College/DDE/HRDC	Reasons to be Specified with Details of action taken
10.	Books purchased and received for which payment is outstanding as on 31.03.2017.	All Schools/Depts/Centres/Sections/Library/Community College/DDE/HRDC	Reasons to be specified.
11.	Details of Equipments etc Purchased under Buy back scheme as on 31.03.2017 indicating value of original equipment etc and the value of the equipment purchased in exchange.	Purchase Section/All Schools/Depts/Centres/Sections/Library/Community College/DDE/HRDC	Reasons to be specified.
12.	Value of closing stock of Examination wing stationery like Answer Papers(unused)etc	Examination wing	Reasons to be specified

13.	Value of obsolete items/ written off items	Purchase Section	Reasons to be specified
14.	Sale of condemned articles/equipment/vehicles, etc. auctioned as on 31.03.2017 and its Original Cost	All Depts/Centres/Schools/ Sections/Library/Community College/DDE/HRDC/Transport Section	Reasons to be specified
15.	Share amount payable to Twinning Programme Centres as on 31.03.2017.	The Director, DDE	Reasons to be specified

If any doubts/clarification on the above, the same may be obtained from the Deputy Registrar (Finance & Accounts) or Assistant Registrar(Accounts) or, Section Officer (Accounts – II) of the University.

The above required information has to be furnished compulsorily by all concerned without fail by the due date. If any of the above required information is brought to the notice or found to be unreported by the concerned, the same may lead to serious repercussions/consequences during the AG's Audit since the above particulars are needed to fulfill a statutory obligation and form part of the Annual Accounts to be submitted to the Visitor and Parliament.

A. S. S. S.
30/3/2017
DEPUTY REGISTRAR(F&A)

To

1. All Deans of Schools /Heads of Departments/Centres
2. The Director(i/c), Directorate of Distance Education
3. The Director(i/c), Human Resource Development Council
4. The Principal, Community College
5. All Officers, Pondicherry University

Copy to

1. The A.R. to Vice Chancellor - For kind information of Vice Chancellor.
2. The A.R. to Registrar - For kind information of Registrar
3. The P.S. to Finance Officer - For kind information of Finance Officer
4. The Asst. Registrar(Accounts / Finance)
5. The Section Officer(Finance, Accounts- I, II and I.T)
6. Internal Audit Officer.
- ✓ 7. The System Manager, Computer Centres – with a request to kindly display in our Website.
8. Notice Board