



PONDICHERRY UNIVERSITY

TOP PRIORITY

K. CHANDRAMORTHY, B.COM.,FCA
DEPUTY REGISTRAR (F&A)

Kalapet
Pondicherry-605 014

PU/F&A/SO(A-II)/2011-2012

Date: 29.03.2012

C I R C U L A R

The Ministry of Human Resource Development, New Delhi has issued guidelines for preparation of Annual Accounts in uniform pattern. Accordingly, the University is preparing the Annual Accounts in the Accrual Accounting System with effect from 2004-2005 onwards. In this connection the following particulars may necessarily be furnished to **the Finance Section by 15th April 2012** for incorporating in the Annual Accounts to be prepared for the year 2011-2012.

R E C E I P T S

SL.NO.	NATURE OF RECEIPTS	DEPTS/SECTION	REMARKS
1.	Outstanding fees (Tuition Fees) And other students fees including caution deposit etc as prescribed by the University and due as on 31.03.2012	Academic Section/All Schools/Depts/Centres/Community College/DDE/ASC	The Schools/Depts., Centres,etc should send the details with reason for the outstanding through Academic II Section which would reconcile and consolidate the same and send to Finance Section.

2.	Examination and other related fees outstanding as on 31.03.2012.	Examination Wing/ DDE/Community College/ All School /Depts/Centres	The Schools, Depts., Centres etc should send the details of outstanding with reason thereto to Academic II/Examination Wings as the case may be who in turn will reconcile and consolidate the same and send to Finance section
3.	Hostel Dues (Room Rent and Establishment charges etc.)as on 31.03.2012.	The Chief Warden	The details should be tallied with the inmates strength. And should indicate the reason for the outstanding and corrective action taken
4.	Rent for building due as on 31.03.2012.	Executive Engineer	Reason for outstanding and action taken to be specified.
5.	Dues towards Usufructs from trees and plants as on 31.03.2012.	Horticulture Wing	Reason for outstanding and action taken to be specified.
6.	Interest on Investments accrued as on 31.03.2012.	Finance Officer's Secretariat and Finance & Accounts Section	Reason for non receipt to be specified with corrective action taken
7.	Fine/Other Collections etc due as on 31.03.2012	Librarian	Reason for Non collection and action taken to be specified.
8.	Other Receipts if any due as on 31.03.2012	All Schools/Depts/ Centres/ Sections/ Community College/ DDE/ASC/Library	Reason 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 31.03.2012.	All Schools/Depts/Centres/Sections/Library/Community College/DDE/ASC	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 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 31.03.2012
10.	Fees and other receipts due from affiliated colleges as 31.03.2012.	Academic I & Academic II	Reason for non collection to be specified.
11.	Rent and other dues for Guest house and Convention Centre as on 31.03.2012.	The Dy.Registrar (Aca –II)	Reason for non collection to be specified

12.	Value of articles /equipment / furniture/books/journals/etc received as gift as on 31.03.2012.	All Schools/Departments/ Centres/Sections/Community College/DDE /ASC/Library	Details of Agency from whom received date of receipt valuation criteria etc to be given.
13.	Value of missing articles as on 31.03.2012.	All Schools/Departments/ Centres/Sections/Community College/DDE /ASC/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 31.03.2012	All Head of Depts./Faculty/officers	Statement of the bank account to be enclosed with the details each transaction should be enclosed.

PAYMENTS

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

SL.NO.	NATURE OF PAYMENTS	DEPTS/SECTION	REMARKS
1	Salary Arrears accrued and Payable as on 31.03.2012	Finance & Accounts, Establishment, Administration	Reason to be specified.
2	Pension Arrears and payable as on 31.03.2012	Finance & Accounts, Establishment, Administration	Reason to be specified
3	AMC prepaid for the period extending after 31.03.2012	Purchase Section & Computer Centre	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 2012.	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	a) L.C. Outstanding, LC paid but goods not received as on 31.03.2012. b) Advance payment made for goods/services yet to be received/rendered as on 31.03.2012. c) Deposit made with outside agencies (CPWD, RITES etc) for work/Assets. Outstanding as on 31.03.2012.	Purchase Section , Planning Section , Engg. Wing & All Depts/Centres/Schools/ Library <div style="text-align: center;">- do -</div> <div style="text-align: center;">- d o -</div>	Reason to be specified The value of work completed/service rendered as on 31.03.2012 is to be detailed and sent to Finance Section.

6	Any Outstanding payments for services rendered, goods purchased as on 31.03.2012.	All Schools/Depts/Centres/ Schools/Section/Library	Reason to be specified
7	Value of closing stock of stationeries, consumable articles, and chemicals as on 31.03.2012.	All Schools/Depts/Centres/ Schools/Section/Library/ Community College/DDE	Reason to be specified. Normally there should not be huge closing stock under this system which would indicate faulty planning and result in surrender of funds to the extent.
8	Value of Journals subscription for the period extending after 31.03.2012 for which advance payment has been paid	All Schools/Depts/Centres/ Sections/Library/Community College/DDE/ASC	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 have not been received as on 31.03.2012.	All Schools/ Depts/Centres/ Sections/Library/Community College/DDE/ASC	Reason to be Specified with Details of action taken
10.	Books purchased and received for which payment is outstanding as on 31.03.2012.	All Schools/Depts/Centres/ Sections/Library/Community College/DDE/ASC	Reason to be specified.
11.	Details of Equipments etc Purchased under Buy back scheme as on 31.03.2012 indicating value of original equipment etc and the value of the equipment purchased in exchange.	All Schools/Depts/Centres/ Sections/Library/Community College/DDE/ASC	Reason to be specified.
12	Value of closing stock of Examination wing stationery like Answer Papers(unused)etc	Examination wing	Reason to be specified

13	Value of obsolete items/ written off items	Purchase Section	Reason to be specified
14	Value of condemned articles/equipments/vehicles, etc. auctioned as on 31.03.2012.	All Depts/Centres/Schools/ Sections/Library/Community College/DDE/ASC	Reason to be specified

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

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 later brought to notice or found to be unreported by the concerned, the same may lead to serious repercussions/consequences since the above particulars are needed to fulfill a Statutory obligation and forms part of the Annual Accounts to be submitted to the Visitor and the Parliament.

DEPUTY REGISTRAR (F&A)

To

1. All Deans of Schools /Heads of Departments/Centres
2. The Director, Directorate of Distance Education
3. The Director, Academic Staff College
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 Private Secretary to Director - For kind information of Director of Studies, Educational Innovation and Rural Reconstruction.
3. The A.R. to Registrar - For kind information of Registrar
4. The P.S. to Finance Officer - For kind information of Finance Officer
5. The Asst.Registrar(Accounts / Finance)
6. The Section Officer(Accounts- I & II)
7. Internal Audit Officer.
8. Notice Board