

KATIE WILCOX EDUCATION ASSOCIATION ACCOUNTING MANUAL

A. DUTIES AND RESPONSIBILITIES:

1. KATIE WILCOX EDUCATION ASSOCIATION

- 1.1. The Association shall consider and adopt the audited Balance Sheet as on the 31st of March each year, the Report of the Auditors thereon and the Report of the Board Directors.
- 1.2. It shall appoint and fix the remuneration of the Statutory Auditors.
- 1.3. It shall approve the Budget as recommended by the Board of Directors.

2. BOARD OF DIRECTORS

- 2.1. The functions of the Board of Directors for the purpose of Finance and Accounts Manual shall be to
 - a) To constitute the Finance Committee as provided in the Association's Bye-laws
 - b) authorize opening, operating and closing of bank account in the name of Association and any of its functional units
 - c) approve the amount of fees and other charges payable by the students and vary the same as and when deemed necessary
 - d) constitute task forces /special committees, expert opinions to study specific issues or and shall take such decisions as may be deemed fit and necessary on matters arising from such reports
 - e) approve the policy for granting scholarships to the students of LDC and ensure its compliance

3. FINANCE AND DEVELOPMENT COMMITTEE MEMBERS

- Chairman
- Principal and Secretary
- Vice Principal
- Bursar and Treasurer (convenor)
- Board members (3) who have an expertise in Finance management and special invitees if any:
- Experts in Finance from any Organization

Functions

The Principal assisted by the Bursar shall present all matters related to the following where financial approvals are required.

- Central and State government grants, scholarship
- Endowed scholarships
- Contribution from others
- Capital expenditure
- Maintenance – Major expenditure (Rs. 3 lakh and above)
- Major purchase (Rs.50,000/- and above)
- Sale and purchase of immovable properties
- Fees
- Budget preparation
- Draft Balance sheet
- Audited Balance Sheet
- Lease
- Agreement for any contract

The Principal/Bursar shall ensure that the funds of the Association are prudently administered and are in compliance with the statutes, the rules and regulations of the institution; and is in conformity with the objects of the Association as approved by the Finance and Development Committee.

4. BUILDING AND INFRASTRUCTURE COMMITTEE MEMBERS

- Chairman
- Principal and Secretary
- Vice Principal
- Bursar and Treasurer (convenor)
- Board Members (3)
- College Engineer as a special invitee

4.1 All expenses related to the construction / renovation work will be reported by the Treasurer.

4.2 Details regarding calling for tenders / quotations for the construction / renovation work will be reported by the Treasurer.

4.3 Planning and estimates for future construction /renovation work will be approved by the Committee.

5. THE TREASURER / BURSAR

5.1 The Bursar of the college shall be the Treasurer of KWEA

5.2 The Treasurer shall be responsible for the proper administration and management of the financial affairs of the Association.

- 5.3 The Treasurer shall be responsible for scrutinizing the budget submitted by various departments and present the budget to the sub-committee before discussion and approval by the Board of Directors.
- 5.4 The Treasurer shall approve the advance money requested by the departments to meet any expenses related to the Departments /Centres / College after scrutinizing the propriety and justification of the expense for advance
- 5.5 The Treasurer shall not grant a fresh advance till the old advance is settled
- 5.6 All advances granted shall be settled within five working days from the date of programme
- 5.7 The Treasurer shall receive monthly reports in respect of unsettled overdue advances from the Bursar's office and necessary action to be taken for their early settlement.
- 5.8 The Accounts Assistant shall submit a daily statement to the Accountant after checking the cash balance in hand.
- 5.9 The Accountant shall submit to the Bursar every month
 - i) Receipts and Payments account
 - ii) Bank Reconciliation Statement
 - iii) Detailed statement of investments
 - iv) Cash flow statement for the ensuing month
- 5.10 The Treasurer shall be responsible for safe keeping of the title deeds relating to the immovable properties of the Association and also take such steps as may be necessary to protect the rights and interest of the Association in the said properties in consultation with the Principal. Original copy shall be under the custody of Bursar and the photocopies shall be under the custody of Principal
- 5.11 The Treasurer shall co-ordinate the compilation of the Annual Budget of the Association with the assistance of the Accounts Department and shall present the same to the Finance and Development Committee, with the concurrence of the Principal. Thereafter it shall be presented to the Board of Directors.
- 5.12 The Treasurer shall be responsible to ensure that all items of expenses are as per the budget and that unbudgeted items of expenditure are reported to the Principal on a day-to-day basis before it is presented to the Finance sub-committee on the financial status of the institution.
- 5.13 The Principal and the Bursar are the joint signatures in operating the bank accounts. For any amount of cheque, Bursar and the Principal are the signatories. In the absence of Principal, Vice-Principal will be the other signatory.

PROCESS OF FUNCTIONING

In the discharge of her duties, the Bursar shall always act in consultation with the Principal.

- The Bursar shall be an ex-officio member in all sub-committees of the Senatus and the Faculty Association
- The Bursar shall be in charge of all money coming to the college and if it is invested in funds and bonds the Bursar shall be responsible for their safe custody
- The Bursar shall be accountable for correct expenditure and investments in accordance with the provisions made in the budget or by the resolutions made by the Board of Directors
- The Bursar shall maintain correct accounts of all financial transactions and shall present an annual Balance Sheet, Statement of Accounts and Audit Report to the Board
- The Bursar shall be responsible for all purchase function and be in charge of the administration of the properties of the College and of the food service of the College
- The Bursar shall be in charge of maintaining the stock and Asset Register of the College
- The Bursar shall work with the Principal in the preparation of the Budget and in efforts to augment the resources of the College
- The Bursar may institute internal audit either through internal or through external sources as deemed appropriate
- The Bursar shall be a part of the fund raising team and responsible for proper accounting of the funds raised for the future development projects of the college in association with the Principal

6. ACCOUNTANT

The Accountant assists the Bursar in the followings areas of the Accounts functions

- 6.1 Getting quotations
- 6.2 Preparing competitive statement based on the quotations
- 6.3 Follow-up regarding placing orders
- 6.4 Checking the validity of the bills submitted for payment
- 6.5 Checking whether the bills are as per the specifications of the purchase orders for quantity, rates, delay in delivery if any, certification for the receipt of goods and entry in the stock register
- 6.6 Checking the details to be sent to the auditor for getting the Utilization Certificate signed.
- 6.7 Checking the payment of credit bills
- 6.8 Follow-up the statutory and other government rules & provisions in finance& accounts.
- 6.9 The Accountant shall be supervising and guiding the Accounts Assistant in the matter of postings, accounting treatment and MIS related matters
- 6.10 In liaison with a bank official regarding, bank transactions and any other services
- 6.11 In liaison with TIN facilitation centre for TDS payments & filling the quarterly returns
- 6.12 In liaison with the bank , Income tax and local government authorities for payments and receipts from these institutions
- 6.13 Shall carry out the transactions of KWEA on-line account, Aided, self-financed, hostel and examination and transfer the money to the respective account heads

Periodical Work

1. Preparation of Budget and monthly report of budget, with the variance analysis shall be submitted to the Bursar
2. Preparation of consolidated Income and Expenditure account and Balance sheet
3. Preparation of FC -6 (Foreign Contribution) statements and its related activities
4. Income Tax calculation for Management staff – Charging the monthly Income Tax deductions from salary and verification of Proposal and Actual earnings, savings etc.,
5. Checking the monthly salary calculation
6. Attending the management Audit Queries, with the necessary details along with account assistants
7. Filing the returns to Income Tax office
8. Preparation of Reports and Minutes for Board Meetings (Finance and Development Committee)
9. Working on salary and fee revision to all Management / SF staff
10. Preparation of budget statement with the analysis of current year's actual Receipts and Payments
11. Finalization and consolidation of accounts, preparation of year end statements (Balance Sheet) for KWEA and for Government accounts

7.0. ACCOUNTS ASSISTANTS

The Accounts Assistants shall maintain records related to the following separate accounts

1. UGC
 - A. CPE
 - B. Autonomy
 - C. IQAC
2. B.Voc Programme
3. Capital
4. Non-salary
5. Approved Staff Salary
6. NSS
7. Central Government. Special Project
8. Special Fees
9. Management
10. Self -Financed
11. Foreign Contribution A/c
12. Hostel
13. Computing Centre
14. Examination
15. Project
16. Alumnae Association
17. Lady Doak Community College

The Accounts Assistants should maintain Receipts and Payments account, voucher book and cash book. The Accounts Assistant should make entries and check whether the cash balance in hand every day tallies with cash balance in “Tally”

- 7.1. The Accounts Assistants should maintain complete records of investments and ensure that all deposits are renewed on maturity without any delay
- 7.2. The Accounts Assistants shall ensure that all property taxes are paid upto date within the prescribed time
- 7.3. The Accounts Assistants shall maintain proper books of account relating to all funds of the Association
- 7.4. A statement of unsettled advances with complete particulars will be submitted to the Bursar by the Accounts Assistants at the end of each month for reminding those who have taken the advance for settlement

8.0. STOCK ROOM ASSISTANT

- 8.1. The Stock Room Assistant shall prepare purchase orders for all items of purchase approved by the Purchase Committee/Treasurer in duplicate, and arrange for their issue
- 8.2. The Stock Room Assistant shall receive supplies from vendors and verify the same with regard to quantities, rates and quality with reference to the Purchase Order and bills/invoice and issue Goods Received Note noting therein deficiencies, if any, in supplies and take such goods received into stock and record the same in the stock register
- 8.3. The Stock Room Assistant shall report to the Bursar whenever they do not conform to quality standards or rates as stipulated in the Purchase Order and with her concurrence refuse to accept the material
- 8.4. The Stock Room Assistant shall record the issue of every material (sale) in the stock register.
- 8.5. Fixed Assets Register is maintained to make entries on purchase of Fixed Assets
- 8.6. The Stock Room Assistant shall take physical stock at the end of every month in the presence of an Accountant and submit the same duly signed by herself and the Assistant Accountant, to the Treasurer within two days of such physical verification

9. PURCHASE COMMITTEE

- 9.1 The Purchase Committee shall constitute of the Principal, Vice Principal, Bursar, and the concerned faculty member (HoD or her nominee) of the Department/Centre/Project , a member from the allied department, one more member who has technical knowledge about the product can also be the member in the committee, if needed
- 9.2 The meetings of the Purchase Committee shall be chaired by the Principal and Secretary. In the absence of the Principal it will be chaired by the Vice-Principal
- 9.3 The Purchase Committee shall call for quotations for all its normal requirements from reputed and reliable suppliers and compile a list of suitable suppliers depending on the quality of supply, delivery schedule and reliability of service and send the list for approval to the Finance Review Committee
- 9.4 All items of purchases exceeding Rs.50,000/- each, shall be processed by the Purchase Committee
- 9.5 In case of branded products, the distribution is done by the company, order will be placed on the distributor
- 9.6 If there is more than one authorized dealer for a product, quotations will be obtained from as many authorized dealers who may have interest to supply
- 9.7 For purchases below Rs.50,000/-, three quotations will be received and scrutinized by the Bursar
- 9.8 Purchase order will be issued to the supplier considering the price, quality and service

Procedure for payment for purchase

1. The supplier shall send/present the bill for the material supplied to the Accounts Department within seven days of the delivery
2. The Accounts Department shall forward the bill to the “user department” for certification of the Quantity, quality and the delivery in good condition and make entry in the Stock Register in the department or in Accounts Department with recommendations for payment within three days. On receipt of the “Passed for payment certification”, the Accounts Department shall make payment through cheque within seven days.

Procurement Committee (For purchasing consumables)

1. Each Head of the Department shall initiate the action for purchase to the Bursar for consumables, office equipment , furniture at the beginning of the year in July/August

2. It shall be consolidated by the Bursars office and all common items shall be processed by the Bursar and the estimated cost will be worked out and the budgeted funds will be prepared and circulated by the Procurement Committee members for the allocation of funds
3. The responsibility for obtaining the quotes is with Bursars office
4. If it is bulk purchase where the value is Rs.50,000/- or more, the procurement committee will call for a meeting with the vendors and negotiate the price and finalise the supplier
5. If the value is less than Rs. 50,000/- where the purchase is on adhoc basis, goods requisition forms will be submitted by the department/centres to the Bursar
6. Three quotations will be received for items worth more than Rs.1000/- for both Government Aided Accounts and for Management Accounts
7. Purchase order will be issued by the Bursar.
8. Goods will be received by the store keeper and entry will be made in Goods Received Note.
9. Items meant for stores will be kept in the stores itself. Items requested by the departments / centres will be sent to the respective departments / centres.
10. Payment will be made by the Bursar's Office.

B.ENTITLEMENTS TO TEACHING STAFF

1. Financial Assistance for attending seminars and workshops

Faculty members (Aided & SF) deputed by the college to attend seminars, workshops, conferences, training programmes and any other faculty development programmes at state/national / international level are entitled to receive an advance to meet the expenses (all benefits)related to attending the programme on approval by the Principal after the scrutiny by the Bursar.

They are entitled to avail the benefits namely registration fee, food, lodging and travel on actual basis subject to production of bills or other evidences. Depending upon the merit of the case the financial assistance will be given after approval by the Principal

2. Leave Salary:

Research:

Self -Financed faculty members who are pursuing Ph.D are entitled to avail leave with salary benefit for a period of 6 months if they are in the final stage of completing Ph.D.

The Authorization for availing the leave shall be given to the individual by the Principal with a copy to the Bursar based on which the eligible payments shall be made

B.ENTITLEMENTS TO TEACHING AND NON-TEACHING STAFF

1. Festival Advance: Employees are entitled to a festival advance of Rs.5000/-. Salary advance shall be repaid in 10 equal monthly installments.
2. Gratuity: Employees shall be entitled to gratuity in terms of the Payment of Gratuity Act, as applicable from time to time.
3. Provident Fund: Employees shall be entitled to contribute 12% of their salary (Basic + DA) to the KWEA Employee Provident Fund. A matching contribution of 12% will be paid by the Management to the employees whose Basic pay and DA is Rs.15,000/- or less. Maximum amount of Rs.1800/- is contributed by the Management to the employees whose Basic pay & DA exceeds Rs.15,000/-
4. Employees State Insurance: Employees shall contribute 1.75% of their gross salary to the KWEA ESIC Fund. A matching contribution of 4.75% will be paid by the Management.

5. Sick leave:

Eligibility – A maximum of six working days with full pay in a calendar year. Sick leave can be accumulated for a maximum of 60 days. The Leave which was not availed can't be en-cashed

6. Sick leave with half pay:

Eligibility – A maximum of six working days with half pay in a calendar year. Sick leave with half pay cannot be accumulated.

7. Maternity Leave:

Eligibility –women employees are eligible for 90 days of Maternity Leave with full pay. Maternity leave shall be limited to two live children.

8. Adoption Leave:

Leave for adoption of child for Self-Financed / Management Staff

Leave eligibility for approved Probationer only

Less than 6 months	- 6 months leave
6 months or more	- upto 3 months
9 months or more	- 2 months

C.ENTITLEMENTS TO NON-TEACHING STAFF:

1. Management Advance:

Employees are entitled to a Management advance of Rs.5000/-. Salary advance shall be repaid in 10 equal monthly instalments.

No fresh advance shall be paid till the repayment of the earlier loan

2. Educational Assistance:

Class IV Employees shall be entitled to the following educational assistance for 2 children

Std I – V - Rs.2000/-} per annum

Std V – XII - Rs.3000/-}

Children of NTS employees who are studying at LDC are given KWEA fee exemption

3. Financial assistance from Principal's discretionary amount :

Employees are entitled to get this amount at the time of any crisis from the Principal.

Guidelines:

Self-Financed Teachers & Management supported staff are eligible to get this assistance at the time of any death or huge medical expenses, expenses due to natural calamities incurred in their families.

D. GENERAL

1. BUDGETING PROCEDURE :

November

- Preliminary discussion based on the previous year budget (Receipts and Payments) and the Actual (Receipts & Payments) shall be done by the Principal, Bursar and the Accountant (before 30th November)
- The vision and the plans for the next year will be taken into account. Grants to be received in future will also be considered.
- Communication will be sent to all the Heads of Departments by the Bursar to submit the budget in the prescribed format.

December

- Budget Proposal from all the departments will be received by the end of December
- Budget format includes Capital items (Books, Equipment, Instruments, Furniture) and revenue items (Consumables, Repairs & Maintenance) separately
- Provision will be given in the format for new items also.
- Comparison of Previous year budgeted Amount with the Actual amount spent along with the variances will be sent to all the Heads of the Departments.

January

- Budget proposals will be consolidated and finalized by 30th January
- In the beginning of January, current year Budgeted amount will be compared with the Actual amount spent and the variance is calculated

- Meeting of the convened Principal and Bursar to discuss about the variances regarding the items Purchased / Expenditure for the college.
- Meeting should also be convened by the Principal with the Bursar and all the Heads of departments to discuss about the variances & also the steps to be taken to control the variances for the current year
- Explanation to be sought from the departments for variances if any

2. OPERATION OF BANK ACCOUNTS

1. The bank accounts of the association shall be jointly operated by the Principal/Secretary and the Bursar/ Treasurer.
2. Cheque for any amount will be signed jointly by the Principal/Secretary and Bursar/ Treasurer. Vice-Principal shall be the joined signatory with the Bursar in the absence of Principal

3. PROCEDURE FOR AVAILING ADVANCES

Advance can be availed by teaching faculty members for the following reason

- Conducting club programme / Dept.Prog. / College Prog.
- Attending workshop deputed by the college

Advance may be paid for minor repair and maintenance works through petty cash advance by for the following reasons

- To meet the expenses for repair and maintenance minor work such as Carpentry work, Electrical, Plumbing work, Housekeeping etc.
- Request for advance has to be made to the Bursar/Treasurer in the format available in Finance Department with the complete item wise estimate 3 days before, with the signature of the Head of the Department submit it in the finance department.
- The request has to be approved by the Bursar/Treasurer.
- Cheque / Cash will be issued to the person who made the request.
- Advance settlement has to be done within 5 days from the date of completion of the programme/activity/event by submitting the format with proper bills and other documentation of certification by the Dept.

• STATUTORY AUDIT

Statutory audit is conducted every year

• CONTRACT WITH THIRD PARTIES

Contract is made for the third parties for i) Mess ii) Main Canteen iii) Mini canteen iv) House Keeping & v) Transport service through a process of tender. 'Open tenders' will be obtained after publishing it in the college notice board or through identification of the list of contractors through roving enquiry.

A committee shall be constituted by the Principal and all the vendors who meet with the conditions / qualifications shall be called by the committee and shall discuss and negotiate on the rates. Financial strength, considering the capability to perform the committee awards the contract to the most competent person.

Contract for MIS: (Integrated Automation Process)

A Committee consisting of Principal, Vice Principal, Bursar and the co-ordinator of CIT has scrutinized the proposal given by the service provider, negotiated the rates and finalized the contract.

E. OPERATIONS

ANNEXURE I - Process for Fee Collection

- Proposal for fee structure from the Bursar after having discussed with the Principal
- Proposal is discussed at the Finance and Development Committee
- Recommendations incorporated and presented to the Management Board
- Approval from Management Board
- I UG and I PG fee structure details shared through Prospectus
- II UG, III UG and II PG fee structure details sent to departments and uploaded in college website and Notice Board with clear instructions about mode of payment
- Online Payment Mode
- Reports generated at CIT/Bursar's Office
- Defaulter list generated and sent to departments for necessary action

ANNEXURE II- Other Collections

Process for Other Collections

- Other collections from Departments/Centres/Individuals
- Paid at the respective counters
- Receipts given by the Bursar's Office

OTHER COLLECTIONS

- Computer related Elective Courses
- CFM
- Long-term Club
- Guest house
- MMT – I & II (Venue)
- CHILD
- Other Training Programme fee organized by Centres
- Payment of substitute salary by the teacher

- Sale of Scrap / Satellite Campus Products
- Vehicle Pass Fee
- Bus Fee
- Duplicate ID card, Hall Ticket fee
- Supplementary Exam Fee
- Course re-registration fee
- Wire Transfer by international students/guests/visitor
- Chapel offertory
- Deposits collected for tender
- Help Desk at the time of admission (at different counters)
- TC and related fines (Collection at VP's Office)

Collections through Alumnae Association

- Creche collections
- Alumnae Stores

1. All collections other than College fee shall be collected by the respective Accounts assistant.
2. Entries will be made in Cash Book and the Accountant shall arrange to deposit the collections into the bank, the following day.

ANNEXURE III -SALARY DISBURSEMENTS

Process for Management Salary Disbursement for Teaching and Faculty Non-Teaching Staff

Deductions made in salary

- EPF
- ESI
- Management Advance
- Festival Advance
- Society Loan

Norms for Salary Revision (Management)

- Periodical Revision once in 4 years for teaching and non-teaching staff
- Pay roll preparation
- Verified by the Accountant
- Approval by the Principal and Bursar
- Salary credited to individual bank accounts on the first day of the month to the permanent staff members
- Cheque payment for staff members in FIP vacancy, part time staff and staff appointed on hourly basis
- Acquittance kept for signature at the respective counters (Counter 6 and Counter 9)

Pay roll Preparation

Based on-

- Verification of leave statement got from the Principal's office (Teaching staff) and from Bursar's office for (Non-teaching)
- Pay scale from appointment order
- Cheque payment based on payment order
- Deductions made

1. The Assistant Accountant shall prepare the Management pay roll with reference to the applicable pay scales and forward the same to the Accountant for verification.
2. After the pay roll is scrutinized by the Accountant, and approved by the Bursar, the Assistant Accountant shall arrange for preparation of a cheque for effecting transfer of salary to each employee's account and issue the cheque.
3. The Authorized Signatories shall scrutinize the pay roll and sign the same signifying their approval and sign the cheques for payment of salaries along with necessary instructions to the bank for transferring salaries to the individual accounts of employees.
4. The Assistant Accountant shall ensure that the PF remittance through ONLINE within the due date every month.

IV. SCHOLARSHIP DISBURSEMENT

Government Scholarship

Government scholarship: Government scholarship is given to the students as per Govt. norms.

Process for Management Scholarship Disbursement

1. Circular will be sent by the Dean of Student Service (DSS) to the depts. to recommend the needy students specifying the criteria for eligibility.
2. Distribution of forms to the departments will be arranged by DSS and the department to get necessary details from the deserving student and submit the form at DSS Office.
3. Analysis by the DSS and ADSS of the list of recommendations received and review the list with identifying the names who do not fall within the criteria prescribed.
4. The Scholarship Committee consists of Principal/Vice Principal, Bursar, DSS and ADSS meets and decides on the scholarship amount and the number of students to avail management scholarship
5. The approved names are communicated to the departments and the Bursar's office
6. Cheques will be prepared and sent to DSS office

7. Cheques will be distributed to the students by the DSS.
8. The records are maintained at the Bursars office and DSS office.

Process for Management Endowed Scholarship

1. Endowed amount received and deposited in the Bank by the Bursar.
2. The Principal acknowledges receipt and sends a letter of thanks to the donor
3. Only the interest earned from the deposit will be available for scholarship to the students.
4. Bursar's office communicates to the departments the criteria and citation for eligibility
5. Department recommends the students
6. Cheques will be prepared and issued to the students by the Bursar

Process for Work Scholarship

1. Circular will be sent by the Dean of Student Service (DSS) to the departments to recommend the needy / students who are interested to do work.
2. Distribution of forms to the students
3. Submission of forms by the students in the DSS Office duly signed by the Head of the Department (HOD) and academic advisor
4. Processing and finalizing the list of students by the DSS and Assistant Dean of Studies Services (ADSS)
5. Work rota is prepared by the DSS and ADSS and communicated to the students. The student should work for a minimum of 30 hrs. and maximum of 150 hrs.
6. The record for the work done to be maintained by the student and submitted to the DSS every month after obtaining the signature of the duly authorized signatory
7. The payment will be made annually by the Bursar's office.

Process for SCRANTON Scholarship Disbursement

1. The scholarship is sponsored by Scranton Women's Leadership Center, Korea.
2. The Principal acknowledges receipt and sends a thanking letter to the donor
3. Processing and finalizing the list of students by the scholarship committee along with the Chaplain
4. Cheque issued to students by the Bursar's Office
5. Records are maintained at the Bursar's Office.

Process for MOORE Family Scholarship Disbursement

1. The Principal acknowledges receipt and sends a letter of thanks to the donor
2. Processing and finalizing the list of students by the scholarship committee.
3. Cheque issued to students by the Bursar's Office
4. Records are maintained at the Bursar's Office.

Process for Scholarships sent from Global Ministries/ Wider church Ministries

1. The Principal acknowledges receipt and sends a letter of thanks to the donor
2. Processing and finalizing the list of students by the scholarship committee.
3. Cheque issued to students by the Bursar's Office
4. Records are maintained at the Bursar's Office.

Management Sponsored Lunch in the Student's Hostel

Lunch is provided to the needy, and to sports students recommended by the Department / Physical Education Director.

ANNEXURE V - OTHER PAYMENTS

1. All expenses other than those specifically covered under other operations shall be authorized by the Principal and the Bursar after ensuring that they are within the budget.
2. The Accountant shall verify the documents presented to him and endorse that they are in order and within the budget and forward them to the Accounts Assistant.
3. The Accounts Assistant shall prepare cheques against proper bills/vouchers duly approved by the Principal and the Bursar and forward the same to the Accountant.
4. The authorized signatories shall sign the cheque after verifying all the documents forwarded to them by the Accountant.
5. The cheque shall be forwarded to the payee and the documents returned to the Accounts Assistant for recording in the books of account.

ATTACHMENT I A:

(Form for taking advance for attending official work/seminar/conference/training etc.,

1. Name.....
2. Department.....
3. Purpose of the advance...**Official work/Seminar/Conference/Training/**
4. Date of commencement of Programme.....
5. Last date of the programme.....
6. Endorsement of the Head of the Department.....
7. Mode of travel.....**Air.....Train.....Class of travel.....Bus...**
8. Amount of Advance.....**a)ticketsb)board/lodging.....c)other expenses...**
9. Approval of the Principal.....**Date.....**
10. Verification and approval of the Bursar for compliance of rules.....**Date.....**
11. Final sanction by the Principal**Date.....**
12. For filing.....**Bursar**

(Settlement of the advance with bills, Photocopy of tickets to the Bursar)

(Report of the seminar/conference /training to be submitted to the Principal along with the expense statement as approved by the Bursar)

ATTACHMENT I B - Advance Request Form (General)

LADY DOAK COLLEGE, MADURAI
Advance Request Form

Name : _____
Dept / Centre / Office : _____
Date Required : _____
Activity / Program / Work Completion Date : _____
Payment Form : Cash Cheque

Form must be received by the Bursar's Office at least 3 days prior to the "Date Required"

S.No.	Purpose of the Advance (Item wise)	Advance Amount

Approved by : _____
(Dept. / Office Head)

Requested by : _____

ATTACHEMENT I C
Advance Settlement Form

LADY DOAK COLLEGE, MADURAI
Summary of Bills / Invoices attached for settlement of Advance

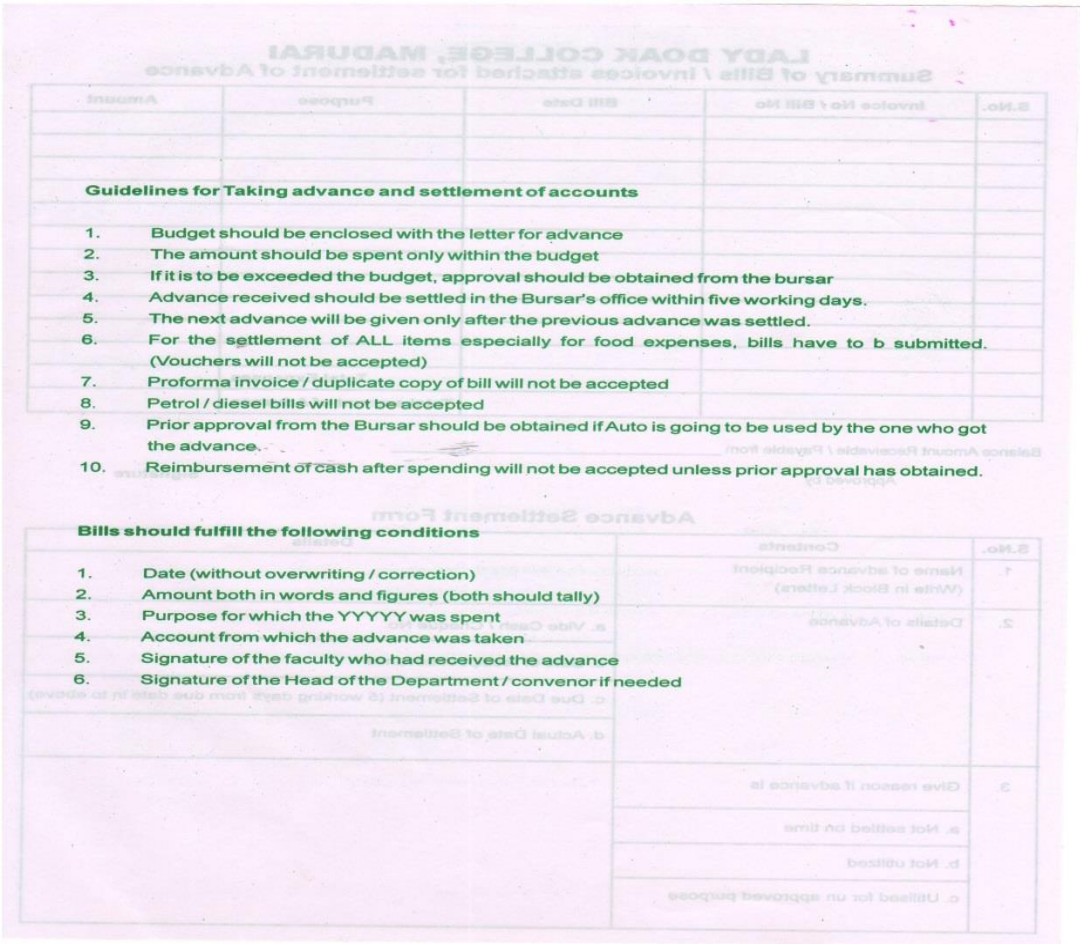
S.No.	Invoice No / Bill No	Bill Date	Purpose	Amount
			Total Expenses	
			Total amount of Advance	

Balance Amount Receivable / Payable from _____

Approved by _____ Signature _____

Advance Settlement Form

S.No.	Contents	Details
1.	Name of advance Recipient (Write in Block Letters)	
2.	Details of Advance	a. Vide Cash / Cheque No.
		b. Date of receipt of advance
		c. Due Date of Settlement (5 working days from due date in to above)
		d. Actual Date of Settlement
3.	Give reason if advance is	
	a. Not settled on time	
	b. Not utilized	
	c. Utilised for un approved purpose	



**ATTACHMENT I D
Festival Advance Request Form**

**LADY DOAK COLLEGE
MADURAI-2
Festival Advance Request Form
Maximum limit Rs.5000/-**

Name (in capital letters) :
Department/Centre/Office :
Amount required :Rs.

Note:

No.of Instalments
For Teaching : 5
For Non-Teaching :10

Approved by _____ Signature of the applicant _____

For Office Use

Cheque No. :

Date :

Remitted to bank on :

Signature of Accounts Assistant :

ATTACHMENT II
Goods Requisition Form

KATIE WILCOX EDUCATION ASSOCIATION			
Lady Doak College, Madurai - 2.			
300		Goods Requisition / Issue Note	Date :
Sl.	Items	Qty.	Work Place
		TOTAL	
Bursar	Requested by	Stores Incharge	

ATTACHMENT III
Budget Format

S.NO.	ITEMS	ESTIMATED AMOUNT (In RS.)
1	BOOKS	
2.	EQUIPMENT / INSTRUMENTS (If Necessary)	
3.	CONSUMABLES	
TOTAL		

0FLOWCHARTS:

FC I. Process Flowchart for Purchasing Books

FC II. Process Flowchart for Purchasing Equipment

FC III. Process on Equipment's Imported from other Country

FC IV. Process Flowchart for Purchasing Consumables

FC V. Process Flowchart for Fee Collection

FC VI. Process Flowchart for Other Collection

FC VII. Process Flowchart for Salary Disbursement

FC VIII. Process Flowchart for Scholarship

FC IX. Process Flow Chart for the Campus Maintenance (Buildings, Classrooms, Grounds, Hostels, Gardens & Roads)