



01. Recurrent Payments

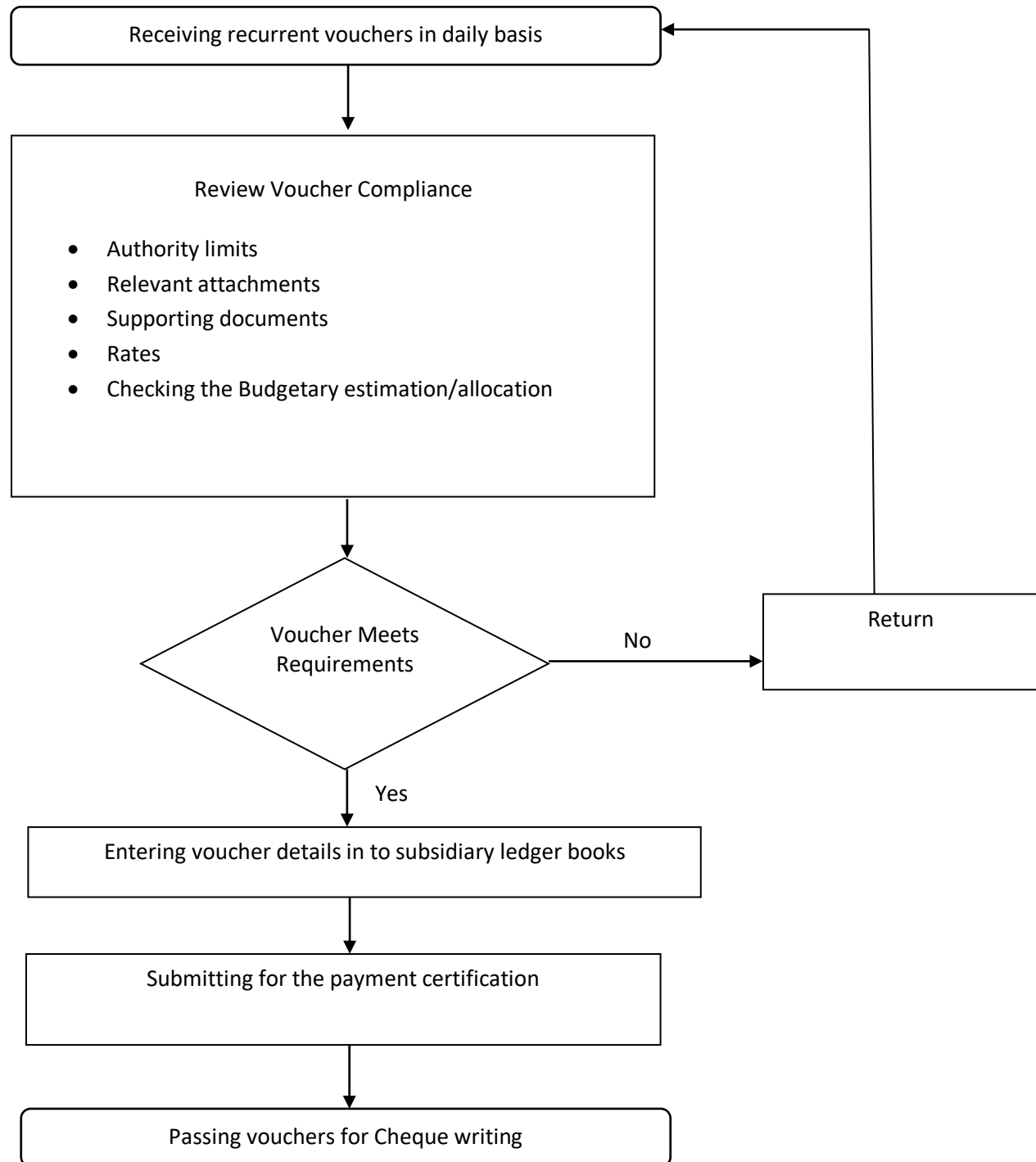
Standard Operating Procedures

SOP No. Pay/01

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MAs (P2/P3/P4)
Task	:	Paying (Common) Recurrent payments	Time Frame : One Day
Purpose	:	Releasing payments in efficient and effective way to the parties who provide goods and services to the University of Ruhuna.	
Procedure	:	The process includes following steps :	
Phase 1			
	Step 1:	Receiving recurrent vouchers in daily basis.	
	Step 2:	Checking all relevant details as per FR 136, 137,138 and others such as authority limits, relevant attachments, supporting documents, rates etc.	
	Step 3:	Checking the Budgetary estimation/allocation.	
	Step 4:	Returning incomplete vouchers to relevant faculties/ departments/ divisions/ units (if any).	
	Step 5:	Entering completed voucher details in to subsidiary ledger books. (Separate books or pages for different payments)	
	Step 6:	Submitting for the payment certification.	
	Step 7:	Passing vouchers for Cheque writing.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistants/Works Aid/Shroff	
Linking References:		Financial Regulations 1992 / UGC Circulars / UGC Finance Circulars / Establishment Circulars / Internal Circulars/ Finance Committee decisions / Council Decisions/ Senate decisions University Act.	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



1.1 Flow Chart Diagram for the Recurrent Payments





02. Capital, Rehabilitation and Construction Payments

Standard Operating Procedures

SOP No. Pay/02

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (P3)
Task	:	Paying Capital, Rehabilitation & Construction payments	Time Frame : One Day
Purpose	:	Releasing payments in efficiency and effective way to the parties who provide goods and services to the University of Ruhuna.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1 :	Receiving capital/Rehabilitation/Construction vouchers in daily basis.	
	Step 2 :	Checking all relevant details as per FR 136, 137,138 and others such as authority limits, relevant attachments, supporting documents, rates etc.	
	Step 3 :	Checking the Budgetary estimation/allocation.	
	Step 4 :	Checking Followings <ul style="list-style-type: none">• BOQ• Engineer’s estimate and certificate• Works done• Extra works (if any)• Additions (if any)• Discount (if any)• material at site(if any)• Liquidated Damages (if any)• recovery of mobilization advance• Retention• VAT calculations• Previous bills Paid• Net amount to be paid	
	Step 5 :	Returning incomplete vouchers to relevant faculties /departments /divisions /units (if any).	
	Step 6 :	Entering completed voucher details in to subsidiary ledger books and passing a journal entry for retention / liquidated damages (if any).	
	Step 7 :	Submitting the payment voucher together with the journal entry for certification.	
	Step 8 :	Passing vouchers for Cheque writing and handing over the certified journal voucher to the accounts division for recording in the general ledger through pack software.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistant/ Works Aid	

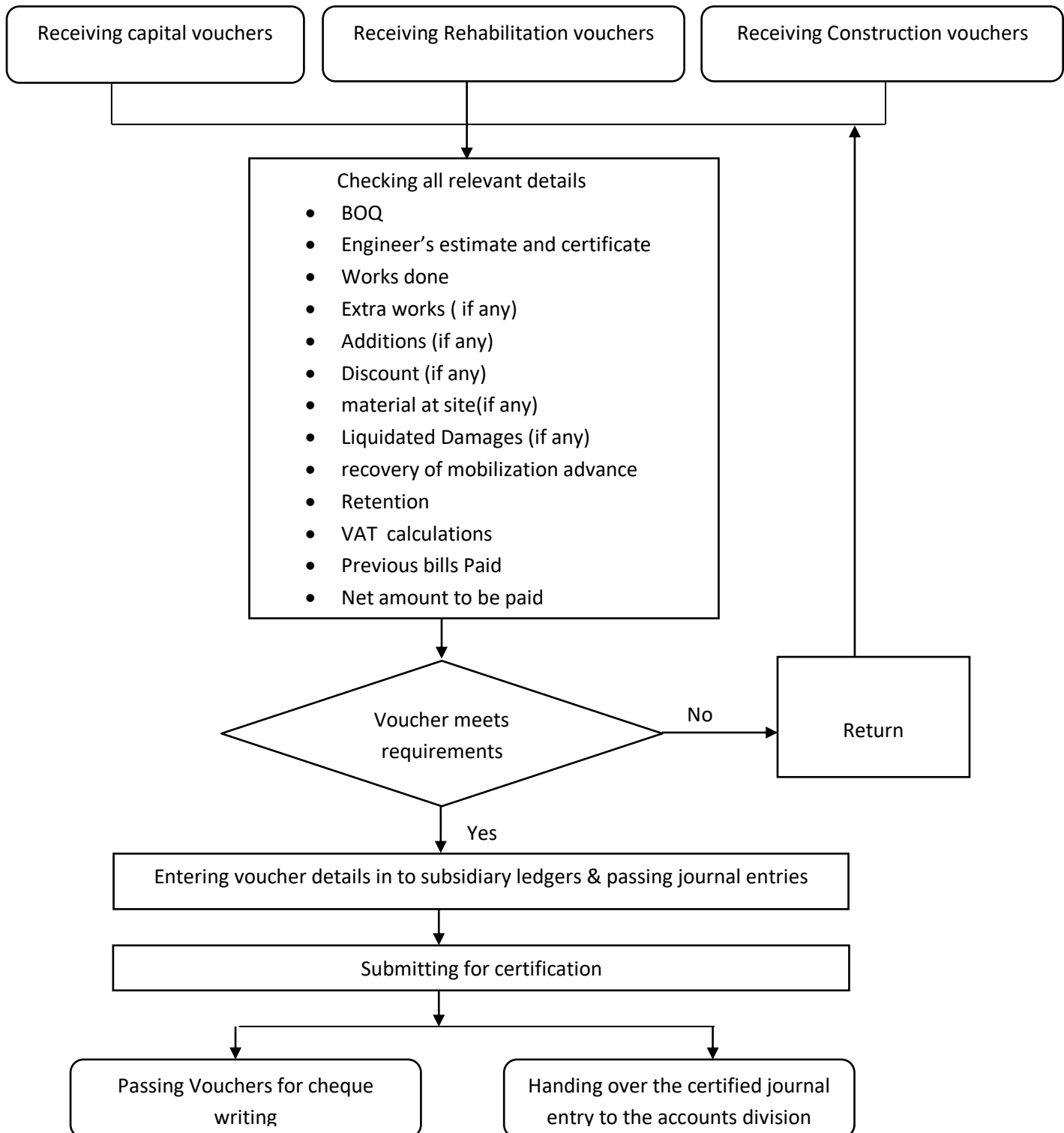


Payments Division
University of Ruhuna

Linking References:	Financial Regulations 1992/ UGC Financial Circular /Progress (reviews) meeting decisions / Ministry & UGC, Parliament approvals / Tender board decisions / Tender Documents /Procurement Plan /Action Plan /Corporate Plan.
Workflows/ Flowcharts:	(Annexed)
Revisions made on:	10.11.2021



2.1 Flow Chart Diagram for Capital, Rehabilitation and Construction Payments





03. Travelling and Subsistence Payments

Standard Operating Procedures

SOP No. Pay/03

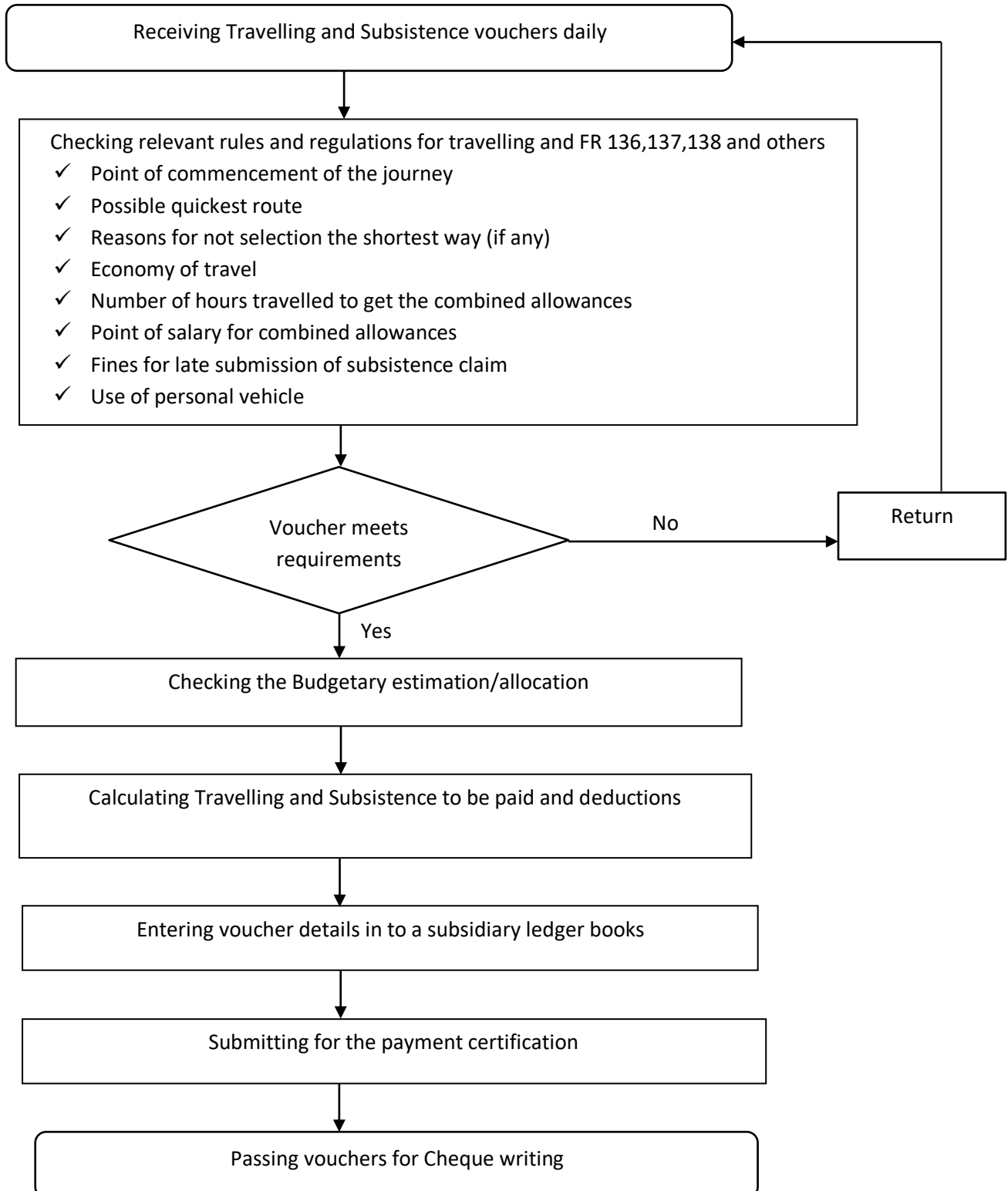
Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (02)																																				
Task	:	Payments of Travelling and Subsistence.	Time Frame : One Day																																				
Purpose	:	Releasing travelling and subsistence payments on time to the internal staff members who travel for duty purposes of University of Ruhuna.																																					
Procedure	:	The process includes following steps :																																					
Phase 1																																							
	Step 1:	Receiving Travelling and Subsistence vouchers daily.																																					
	Step 2:	<div>Checking relevant rules and regulations for travelling and FR 136,137,138 and others such as,<ul style="list-style-type: none">✓ Point of commencement of the journey✓ Possible quickest route✓ Reasons for not selection the shortest way (if any)✓ Economy of travel✓ Number of hours travelled to get the combined allowances(as follow)<table><tr><td>Not less than 12 hrs</td><td>Full allowance can be paid</td></tr><tr><td>Between 6-12 hrs</td><td>Half allowance can be paid</td></tr><tr><td>Less than 6 hrs</td><td>No allowance</td></tr><tr><td colspan="2">A night allowance of 25% of the combined allowance can be paid for overnight stay.</td></tr></table>✓ Point of salary for combined allowances (as follow) Commission circular 997<table><tr><td>Group of Monthly Salary (Rs.)</td><td>Rate (Rs.)</td></tr><tr><td>Up to 16,084</td><td>350.00</td></tr><tr><td>From 16,085-21,284</td><td>400.00</td></tr><tr><td>21,285 and above</td><td>500.00</td></tr></table>✓ Fines for late submission of subsistence claim (as follow)<table><tr><td>Period of delay</td><td>Fine</td></tr><tr><td>Less than 01 month</td><td>3%</td></tr><tr><td>Less than 02 months</td><td>10%</td></tr><tr><td>Less than 03 months</td><td>12%</td></tr><tr><td>More than 03 months</td><td>15%</td></tr></table>✓ Use of personal vehicle (as follow) Public administration circular 9/2010<table><tr><td>Type of vehicle</td><td>Rate (Rs.)</td></tr><tr><td>Petrol</td><td>12.00 per km</td></tr><tr><td>Diesel</td><td>8.00 per km</td></tr><tr><td>Motor Cycle</td><td>2.0 per km</td></tr><tr><td colspan="2">If the actual bus fare is claimed, the officer should submit the bus ticket, highway ticket and parking ticket.</td></tr></table></div>		Not less than 12 hrs	Full allowance can be paid	Between 6-12 hrs	Half allowance can be paid	Less than 6 hrs	No allowance	A night allowance of 25% of the combined allowance can be paid for overnight stay.		Group of Monthly Salary (Rs.)	Rate (Rs.)	Up to 16,084	350.00	From 16,085-21,284	400.00	21,285 and above	500.00	Period of delay	Fine	Less than 01 month	3%	Less than 02 months	10%	Less than 03 months	12%	More than 03 months	15%	Type of vehicle	Rate (Rs.)	Petrol	12.00 per km	Diesel	8.00 per km	Motor Cycle	2.0 per km	If the actual bus fare is claimed, the officer should submit the bus ticket, highway ticket and parking ticket.	
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	Step 3:	Checking the Budgetary estimation/allocation.
	Step 4:	Returning incomplete vouchers to relevant faculties/ departments/ divisions/ units. (if any)
	Step 5:	Calculating Travelling and Subsistence to be paid and deductions such as fines. (If any)
	Step 6:	Entering voucher details in to a subsidiary ledger books.
	Step 7:	Submitting for the payment certification.
	Step 8:	Passing vouchers for Cheque writing.
Phase 1		
Members:		-Senior Assistant Bursar -Management Assistants/Works Aid/Shroff
Linking References:		Financial Regulations 1992 / UGC Circulars / UGC Finance Circulars / Establishment Circulars / Internal Circulars/ Finance Committee decisions / Council Decisions/ Senate decisions University Act
Workflows/ Flowcharts:		(Annexed)
Revisions made on:		10.11.2021



3.1 Flow Chart Diagram for Travelling and Subsistence Payments





04. (a) Advance Payments

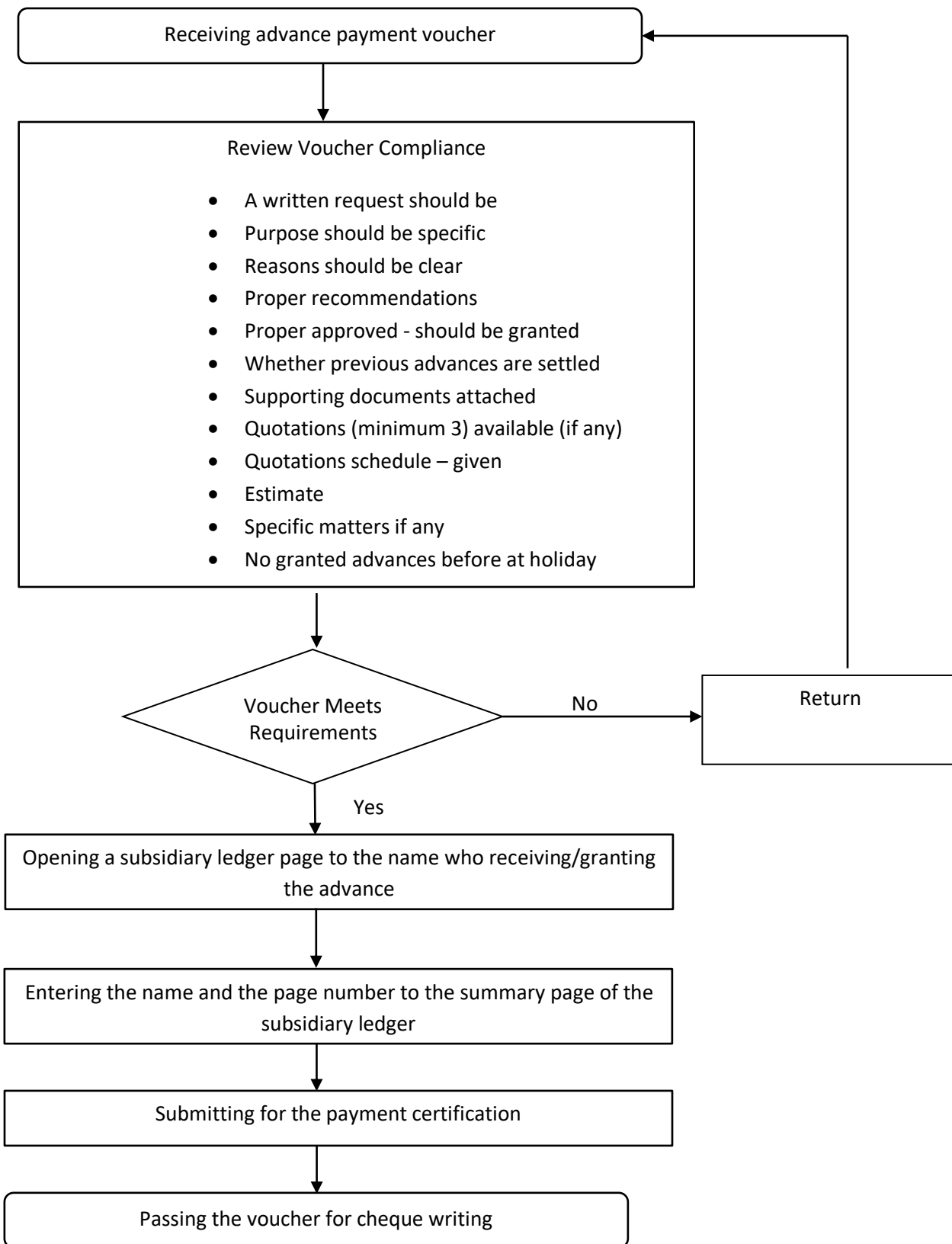
Standard Operating Procedures

SOP No. Pay/04/a

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility :MA (P2)
Task	:	Paying Advances	Time Frame : One Day
Purpose	:	Advances are granted to meet urgent and essential expenditure for functioning activities smoothly of the university of Ruhuna.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1:	Receiving advance payment vouchers with a name of permanent staff member. (Only for the personal name not for the designation).	
	Step 2:	Checking followings, <ul style="list-style-type: none">• A written request should be• Purpose should be specific• Reasons should be clear• Proper recommendations• Proper approval - should be granted• Whether previous advances are settled• Supporting documents attached• Quotations (minimum 3) available (if any)• Quotations schedule – given• Estimate• Specific matters if any• No granted advances before at holiday	
	Step 3:	Returning incomplete advance vouchers to relevant faculties/ departments/ divisions/ units (if any) with a return note.	
	Step 4:	Opening a subsidiary ledger page to the name who receiving/granting the advance.	
	Step 5:	Entering the name and the page number to the summary page of the subsidiary ledger and maintaining a common subsidiary ledger book also.	
	Step 6:	Submitting for the payment certification.	
	Step 7:	Passing the voucher for cheque writing.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistant/Works Aid/Shroff	
Linking References:		Financial Regulations 1992/University Act/Commission Circulars/Finance Circular/ Council Decisions/ Financial Regulations 1992 / UGC Circulars / UGC Finance Circulars / Establishment Circulars / Internal Circulars/ Finance Committee decisions / Council Decisions/ Senate decisions University Act.	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



4. (a).1 Flow Chart Diagram for Advance Payments





04. (b) Settlement of Advances

Standard Operating Procedures

SOP No. Pay/04/b

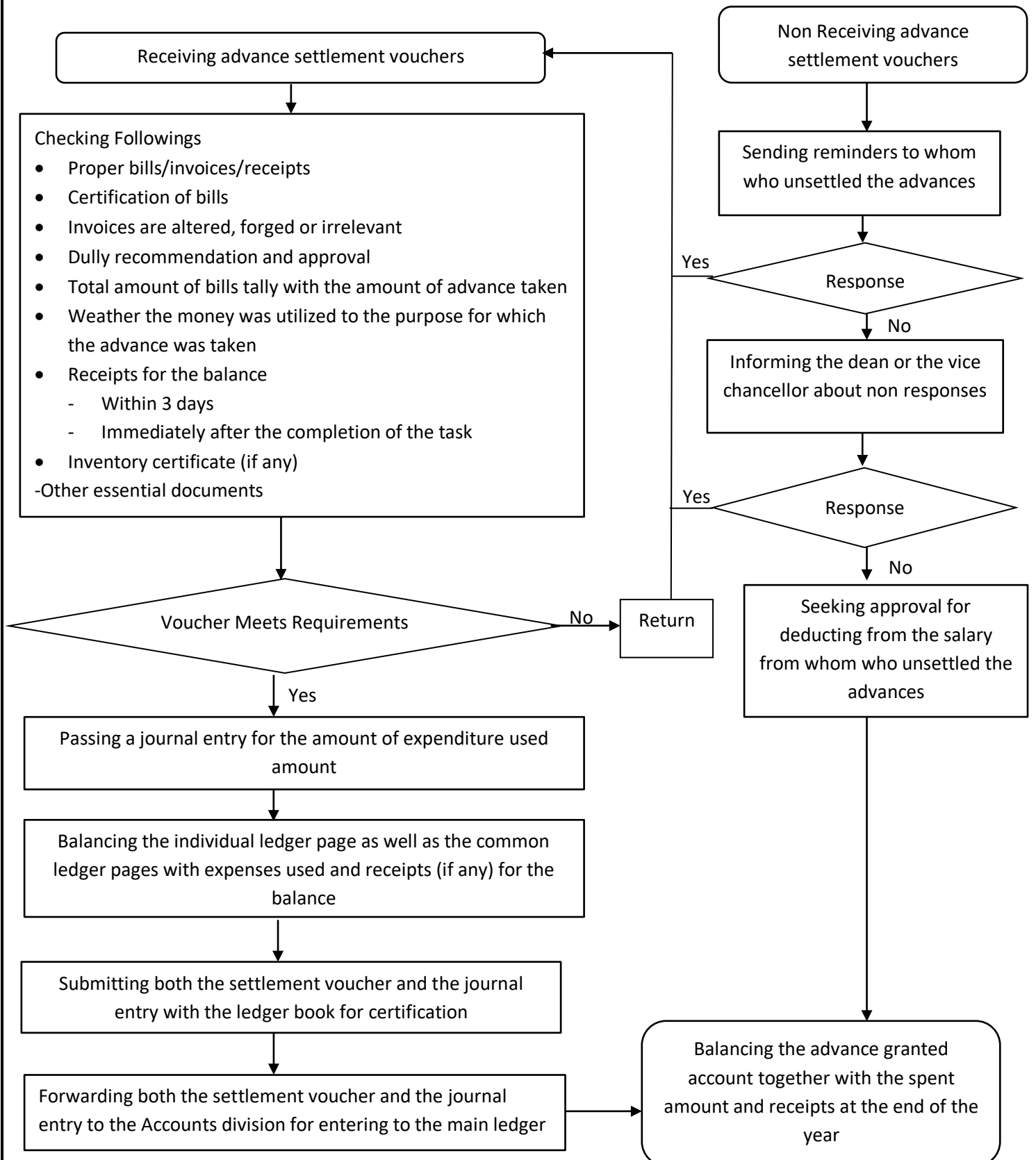
Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility :MA (P2)
Task	:	Settling Advances	Time Frame : 1. Cash advances – within 7 days 2. Supply advances – within 15 days 3. Miscellaneous advances – within 21 days 4. Research advances – within 30 days or 5. Immediately after the purpose is full filled whichever occur first
Purpose	:	Using public money in efficient and effective way and transparently to meet institutional urgent needs/requirements.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1:	Receiving settlement advance vouchers, • Cash advances - within 07 days • Supply advances - within 15 days • Miscellaneous advances- within 21 days • Research advances - within 30 days Or • Immediately after the purpose is full filled which ever occur first	
	Step 2:	Checking Followings • Proper bills/invoices/receipts • Total amount of bills tally with the amount of advance taken • Invoices are altered, forged or irrelevant • Certification of bills • Dully recommendation and approval • Weather the money was utilized to the purpose for which the advance was taken • Receipts for the balance - Within 3 days - Immediately after the completion of the task • Inventory certificate (if any) • Other essential documents	
	Step 3:	Returning incomplete advance settlement vouchers to relevant faculties/ departments/ divisions/ units (if any) with a return note.	
	Step 4:	Passing a journal entry for the expenses. Debit: Advance A/C Credit: Relevant Expense A/C	
	Step 5:	Balancing the individual ledger page as well as the common ledger pages with expenses used and receipts (if any) for the balance.	



	Step 6:	Submitting both the settlement voucher and the journal entry together with the ledger book for certification.
	Step 7:	Forwarding both the settlement voucher and the journal entry to the Accounts division for entering to the main ledger.
	Step 8:	Sending reminders to persons who unsettled the advances in time.
	Step 9:	Informing the dean or the vice chancellor about the non-responsive persons.
	Step 10:	Seeking approval for deducting from the salary from whom who unsettled the advances in time.
	Step 11:	Balancing the advance granted account with the spent amount and receipts (if any) at the end of the year.
Phase 1		
Members:		-Senior Assistant Bursar -Management Assistant/Works Aid/Shroff
Linking References:		Financial Regulations 1992/University Act/Commission Circulars/Finance Circular/ Council Decisions/ Financial Regulations 1992 / UGC Circulars / UGC Finance Circulars / Establishment Circulars / Internal Circulars/ Finance Committee decisions / Council Decisions/ Senate decisions University Act.
Workflows/ Flowcharts:		(Annexed)
Revisions made on:		10.11.2021



04(b).1 Flow Chart Diagram for Settlement of Advances





05. (a) Issuing Petty Cash Sub Imprest

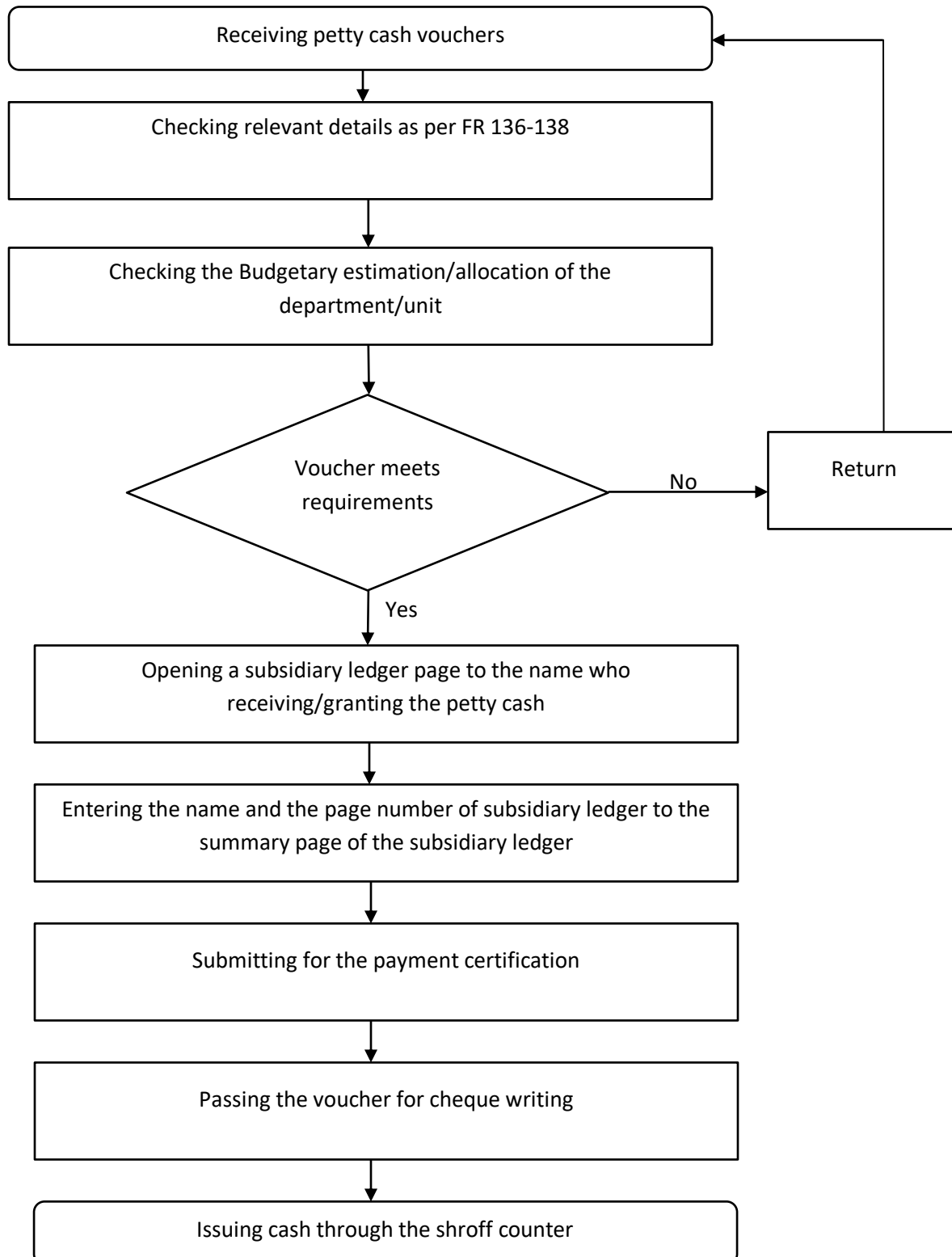
Standard Operating Procedures

SOP No. Pay/05/a

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (P3)
Task	:	(a) Granting Petty Cash at first time	Time Frame : One Day
Purpose	:	Issuing petty cash sub imprests to meet small expenses of departments/units.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1:	(a) Receiving a written request and a petty cash requesting voucher with a recommendation of the finance committee by each and every department.(granting first time) (b) Receiving fresh petty cash voucher requesting a specific amount of money to a name of the permanent employee at the beginning of the year (January). (Granting after settlement the previous year Petty cash sub imprest)	
	Step 2:	Checking relevant details as per FR 136-138.	
	Step 3:	Checking the Budgetary estimation/allocation of the department/unit.	
	Step 4:	Returning incomplete vouchers to relevant faculties/ departments/ divisions/ units (if any) with a return note.	
	Step 5:	Opening a subsidiary ledger page to the name who receiving/granting the petty cash.	
	Step 6:	Entering the name and the page number of subsidiary ledger to the summary page of the subsidiary ledger.	
	Step 7:	Submitting for the voucher together with the subsidiary ledger book for payment certification.	
	Step 8:	Passing the voucher for cheque writing (shroff cheque).	
	Step 9:	Issuing cash through the shroff counter.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistant/Works Aid/Shroff	
Linking References:		Financial Regulations 1992/University Act/Commission Circulars/Finance Circular/ Council Decisions/ Financial Regulations 1992 / UGC Circulars / UGC Finance Circulars / Establishment Circulars / Internal Circulars/ Finance Committee decisions / Council Decisions/ Senate decisions University Act.	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



05(a).1 Flow Chart Diagram for Issuing Petty Cash Sub Imprest





05. (b) Reimbursement of Petty Cash

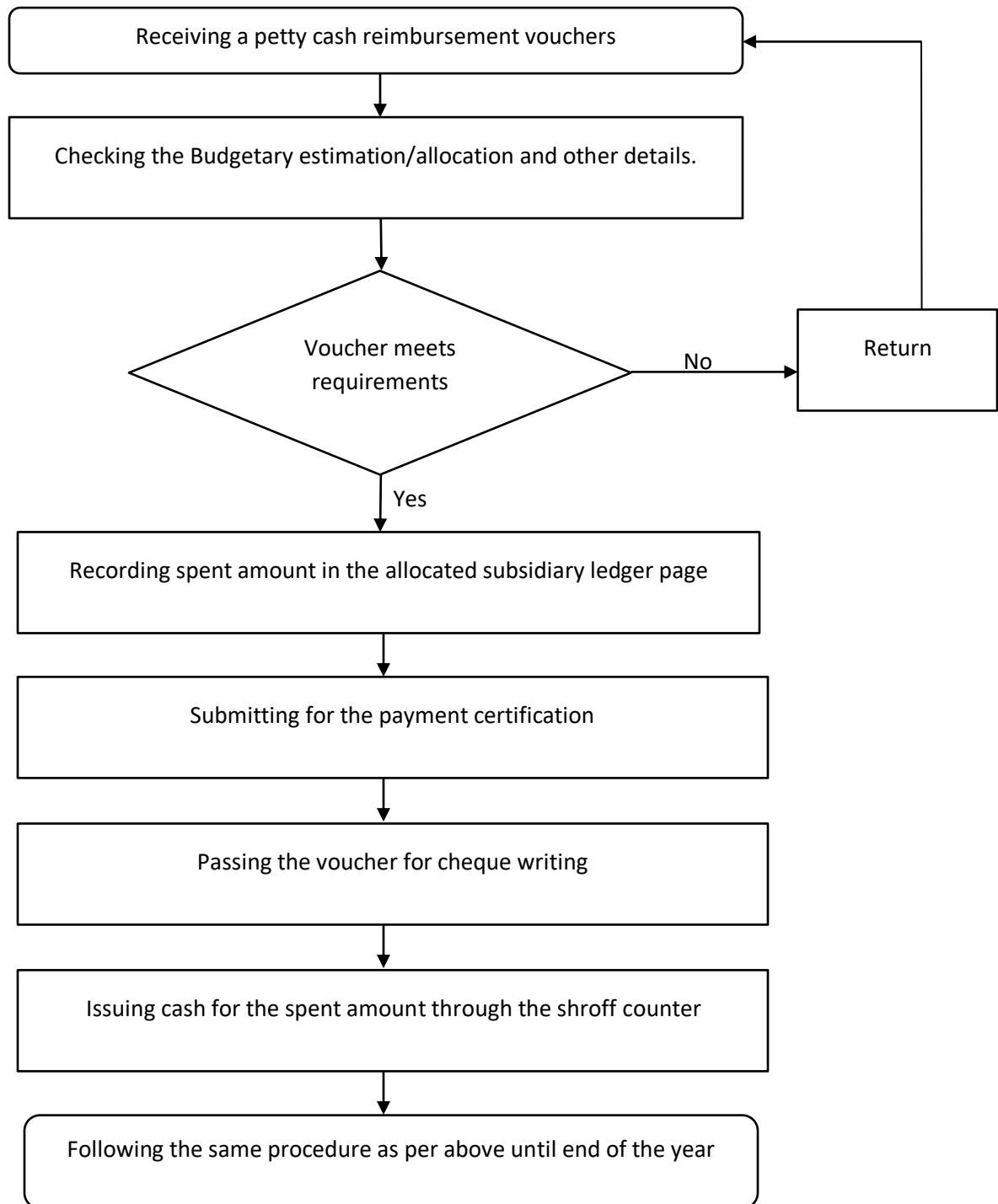
Standard Operating Procedures

SOP No. Pay/05/b

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (P3)
Task	:	(b) Reimbursing of Petty Cash	Time Frame : One Day
Purpose	:	Reimbursing utilized amount of the petty cash in time to meet small expenses of the department/unit during the year.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1:	Receiving a petty cash reimbursement vouchers with attaching bills of payments.	
	Step 2:	Checking the Budgetary estimation/allocation and other details (bill dates, amounts, votes, GRNs, recommendation, approvals, calculation part ect.)	
	Step 3:	Returning incomplete vouchers to relevant faculties/ departments/ divisions/ units (if any) with reason note.	
	Step 4:	Recording spent amount in the allocated subsidiary ledger page.	
	Step 5:	Submitting for the payment certification.	
	Step 6:	Passing the voucher for cheque writing. (For shroff cheque)	
	Step 7:	Issuing cash for the spent amount through the shroff counter.	
	Step 8:	Following the same procedure as per above, when receiving petty cash reimbursement vouchers until end of the financial year. (December)	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistant/Works Aid/ Shroff	
Linking References:		Financial Regulations 1992/University Act/Commission Circulars/Finance Circular/ Council Decisions/ Financial Regulations 1992 / UGC Circulars / UGC Finance Circulars / Establishment Circulars / Internal Circulars/ Finance Committee decisions / Council Decisions/ Senate decisions University Act	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



05(b).1 Flow Chart Diagram for Reimbursement of Petty Cash





05. (c) Settlement of Petty Cash

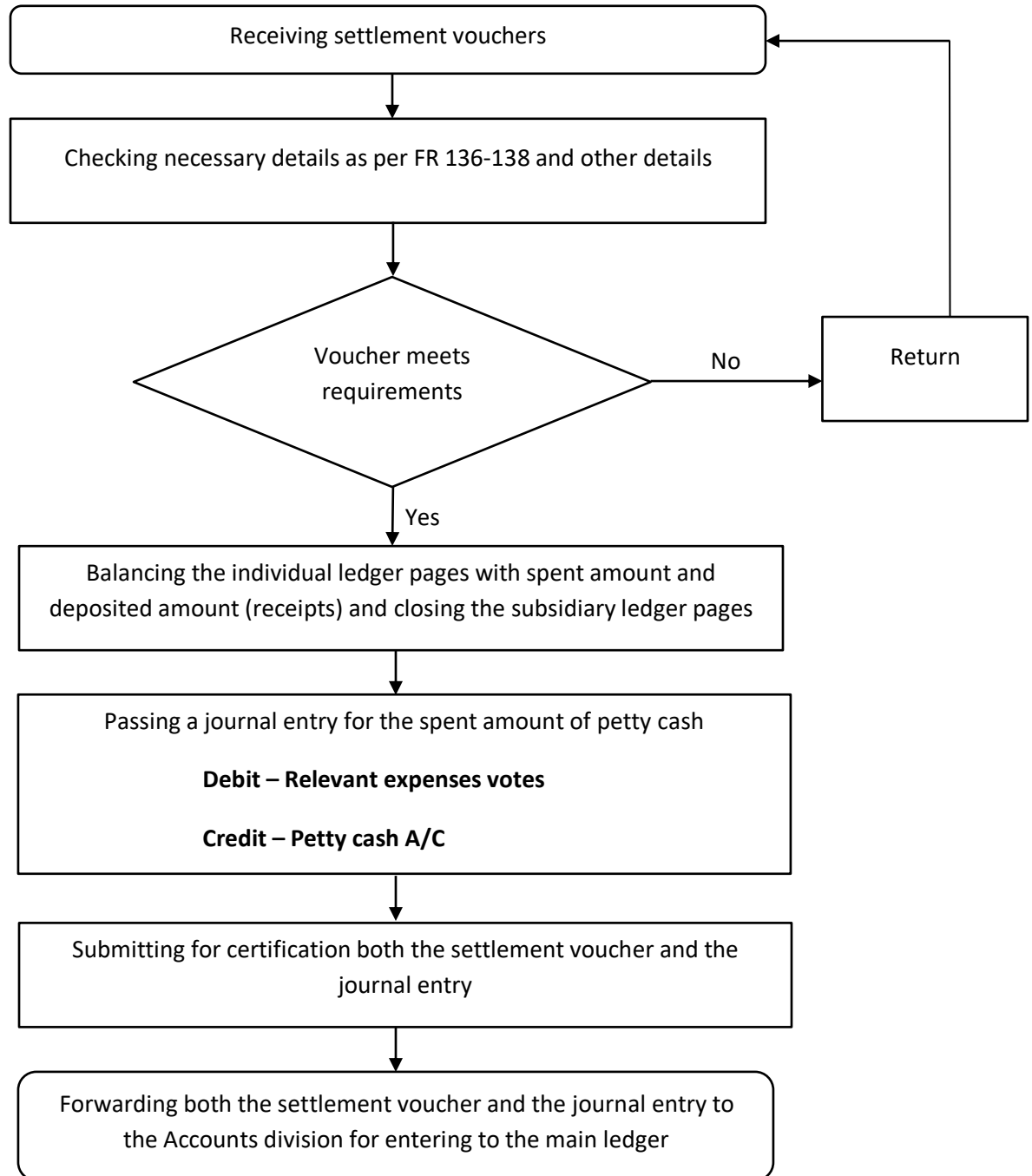
Standard Operating Procedures

SOP No. Pay/05/c

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (P3)
Task	:	(c). Settlement of Petty Cash	Time Frame : One Day
Purpose	:	Fully settling the petty cash sub imprest at the end of the financial year for preparation of final accounts.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1:	Sending two messages; a common message to the head of the department and an individual message to the personal name who requested and obtained the petty cash to be present a settlement voucher together with the deposited receipt for the balance/cash in hand (if any) at the end of (in December) each year in mentioning a deadline.	
	Step 2:	Receiving settlement vouchers.	
	Step 3:	Checking necessary details as per FR 136-138 and other details.	
	Step 4:	Returning incomplete vouchers to relevant faculties/ departments/ divisions/ units (if any) with a return note.	
	Step 5:	Balancing the individual ledger pages with spent amount and deposited amount (receipts) (if any) and closing the subsidiary ledger pages.	
	Step 6:	Passing a journal entry for the spent amount of petty cash Debit – Relevant expenses votes Credit – Petty cash A/C	
	Step 7:	Submitting for certification both the settlement voucher and the journal entry together with the subsidiary ledger page.	
	Step 8:	Forwarding both the settlement voucher and the journal entry to the Accounts division for entering to the main ledger.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistant/Works Aid/Shroff	
Linking References:		Financial Regulations 1992/University Act/Commission Circulars/Finance Circular/ Council Decisions / UGC Circulars / UGC Finance Circulars / Establishment Circulars / Internal Circulars/ Finance Committee decisions / Council Decisions/ Senate decisions University Act.	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



05(c).1 Flow chart Diagram for Settlement of Petty Cash





06. Stamp Duty Payments

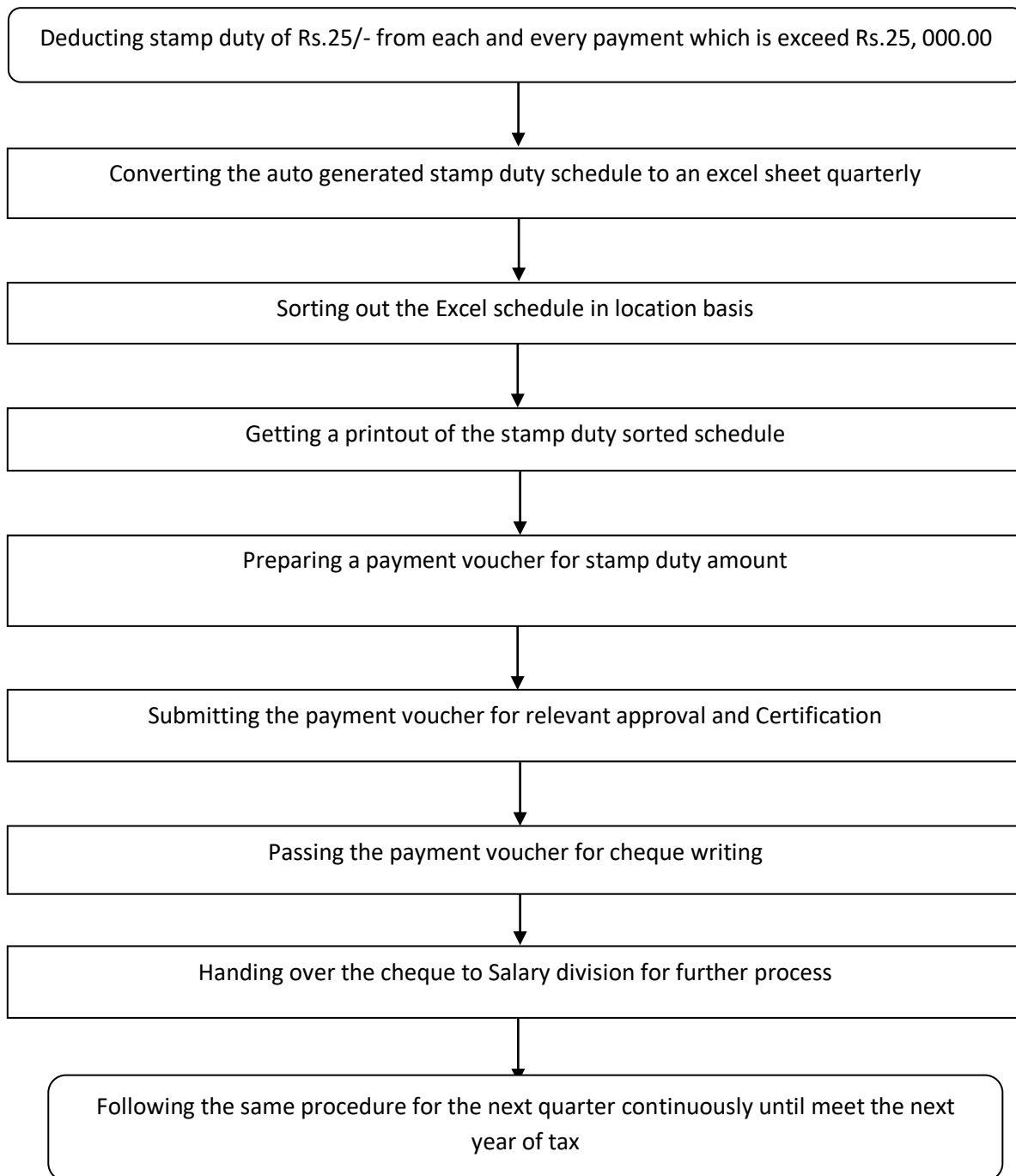
Standard Operating Procedures

SOP No. Pay/06

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (P4)
Task	:	Preparing Stamp Duty	Time Frame : Quarterly
Purpose	:	Paying stamp duty taxes in time to the Department of Inland Revenue of government of Sri Lanka.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1:	Deducting stamp duty of Rs. 25/= from each and every payment which is exceed amount of Rs.25, 000.00.	
	Step 2:	Entering deducted amounts (Each and every Rs. 25.00) to the head of the account (IKO 3003) in the main ledger through PACK software.	
	Step 3:	Converting the auto generated (through the software PACK) stamp duty schedule to an excel sheet quarterly.	
	Step 4:	Sorting out the Excel schedule in location basis.(Wellamadama, Agriculture, Technology, Medicine, Engineering and AHS)	
	Step 5 :	Getting a printout of the stamp duty sorted schedule.	
	Step 6 :	Preparing a payment voucher for stamp duty amount.	
	Step 7:	Submitting the payment voucher for relevant approval and Certification.	
	Step 8:	Passing the payment voucher for cheque writing.	
	Step 9:	Handing over the cheque to Salary division for further process.	
	Step 9:	Following the same procedure for the next quarters Continually until meet the next year of tax.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistant/Works Aid	
Linking References:		Financial Regulations 1992/ rules and regulations issuing by the Department of Inland Revenue time to time.	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



06.1 Flow chart Diagram for Stamp Duty Payments





07. Cheques Writing

Standard Operating Procedures

SOP No. Pay/07

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (P4)
Task	:	Cheque writing for (a) Common recurrent & capital Payments (b) Projects ,Post Graduate & Distance and Continuing Education Unit Payments	Time Frame : One Day
Purpose	:	Releasing Cheques in efficient and effective way to the parties who provide goods and services to the University of Ruhuna.	
Procedure	:	The process includes following steps :	
Phase 1			
	Step 1:	(a) Receiving Certified Recurrent and Capital vouchers for Writing Cheques from the same division. (b) Receiving certified project vouchers from the division of Accounts for writing cheques.	
	Step 2:	Rechecking the Budgetary allocation & Checking availability of cash balance through Accounting Software Package (PACK Software)	
	Step 3:	Assigning a voucher number, a cheque number, and put the date in the voucher.	
	Step 4:	Entering Voucher details such as date, name of the Payee, voucher number, Cheque number and amount to be paid in the cash book.	
	Step 5:	Entering Voucher details in to the Main Ledger through Accounts Software Package (PACK Software).	
	Step 6:	Printing cheques through the Dot matrix printer using details entered into the main ledger.	
	Step 7:	Submitting Cheques together with the Cash Book and Vouchers to authorized officers for check signing. a). First signature – by a Finance officer 	

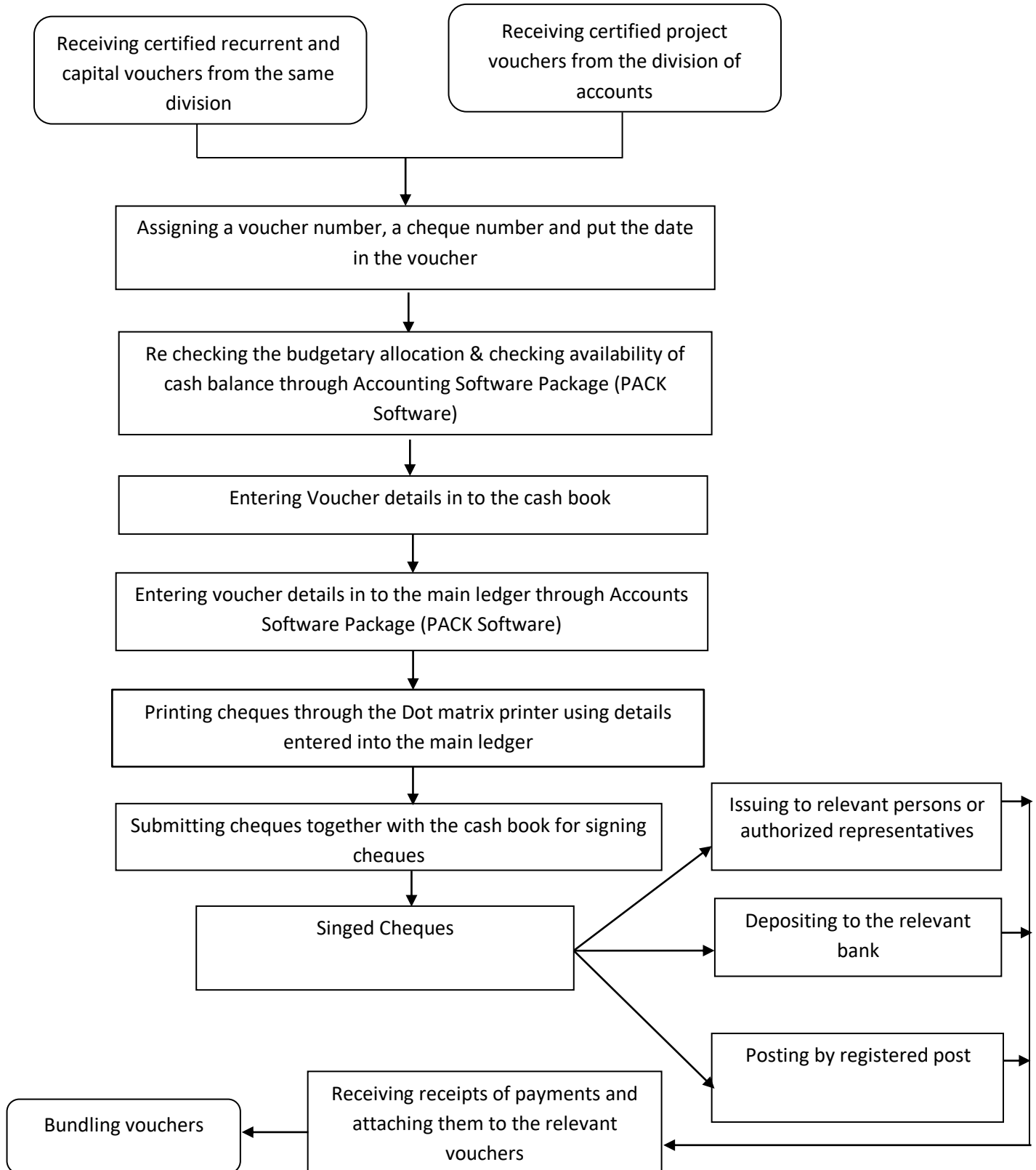


Payments Division
University of Ruhuna

Linking References:	Financial Regulations 1992/ UGC Circulars/UGC Finance Circulars/Establishment Circulars /Internal Circulars/ Finance Committee decisions / Council Decisions /Senate decisions University Act/
Workflows/ Flowcharts:	(Annexed)
Revisions made on:	10.11.2021



07.1 Flow chart Diagram for Cheques Writing





08. Loan Cheques Writing

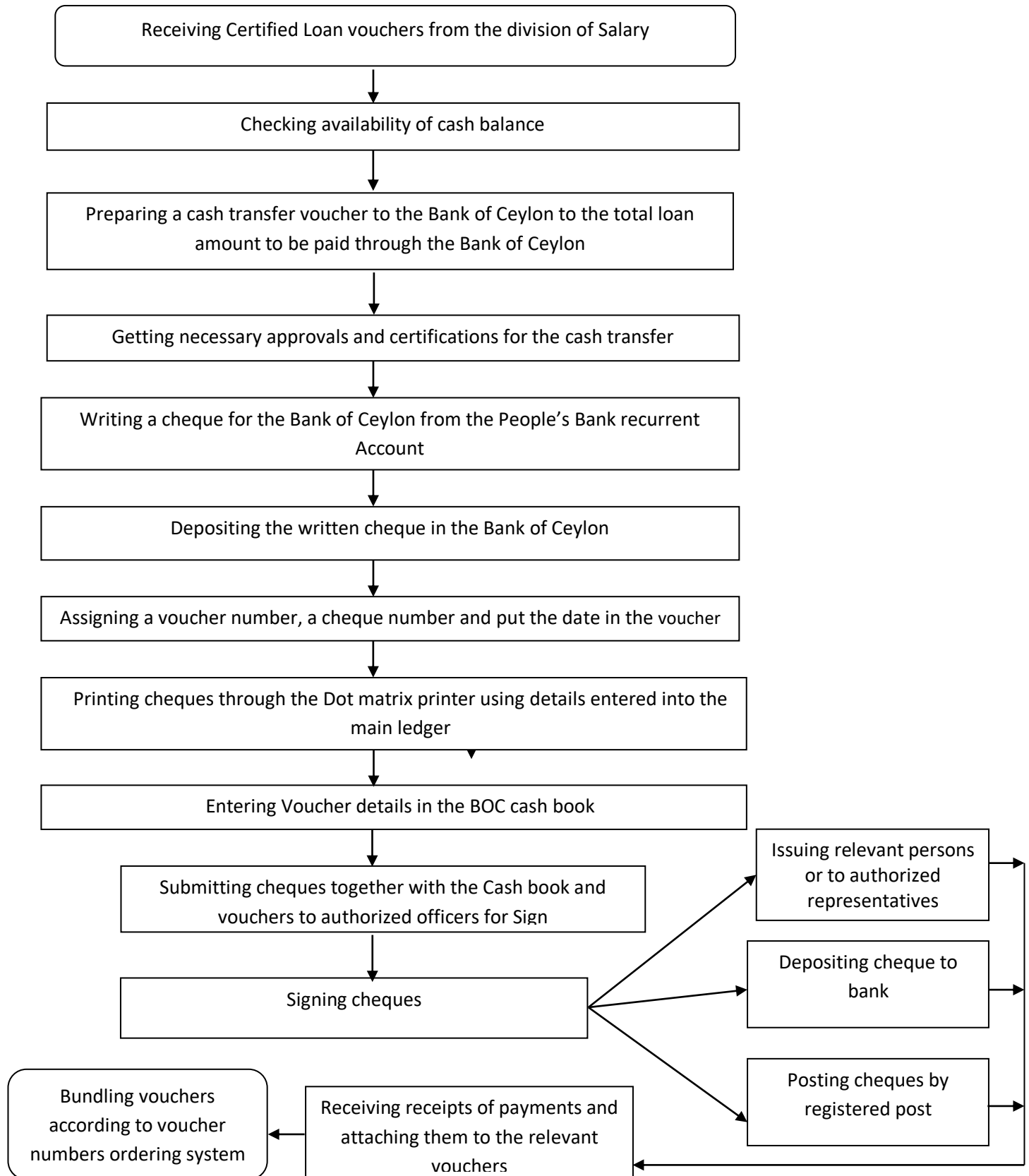
Standard Operating Procedures

SOP No. Pay/08

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (P4)
Task	:	Paying Loan	Time Frame : One day
Purpose	:	Releasing University Provident Fund loans, Staff loans and Distress loans only for internal staff members as per their need / request in efficient way.	
Procedure	:	The process includes following steps :	
Phase 1			
	Step 1:	Receiving certified loan vouchers from the division of Salary.	
	Step 2:	Checking availability of cash balance.	
	Step 3:	Preparing a cash transfer voucher to the bank of Ceylon to the total loan amount to be paid through the Bank of Ceylon.	
	Step 4:	Getting necessary approvals and certifications for the cash transfer	
	Step 5:	Writing a cheque for the Bank of Ceylon from the People’s Bank recurrent Account.	
	Step 6:	Depositing the written cheque in the Bank of Ceylon.	
	Step 7:	Assigning a voucher number, a cheque number and put the date in the loan vouchers.	
	Step 8:	Entering Voucher details such as date, name of the payee, voucher number, Cheque number and amount to be paid in the BOC Cash Book.	
	Step 9:	Entering voucher details in to the main ledger through Accounts Software Package (PACK Software).	
	Step 10:	Printing cheques through the Dot matrix printer using details entered into the main ledger.	
	Step 11:	Submitting cheques together with the Cash book and vouchers to authorized officers for Sign. (a). First signature – by a finance officer (b). Second signature – by a admin officer	
	Step 12:	a). Issuing Cheques <ul style="list-style-type: none">• To relevant persons or to authorized representatives or• Depositing cheque to bank after confirming relevant bank details or• Posting cheques by registered post as per address of the voucher	
	Step 13:	Receiving receipts of payment and attaching them to the relevant vouchers.	
	Step 14:	Bundling vouchers according to voucher number ordering system.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistants/Works Aid	
Linking References:		Financial Regulations 1992/ UGC Circulars/UGC Finance Circulars/Establishment Circulars /Internal Circulars/ Finance Committee decisions / Council Decisions /Senate decisions University Act.	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



08. 1 Flow chart Diagram for Loan Cheques Writing





09. Shroff Counter – Payments

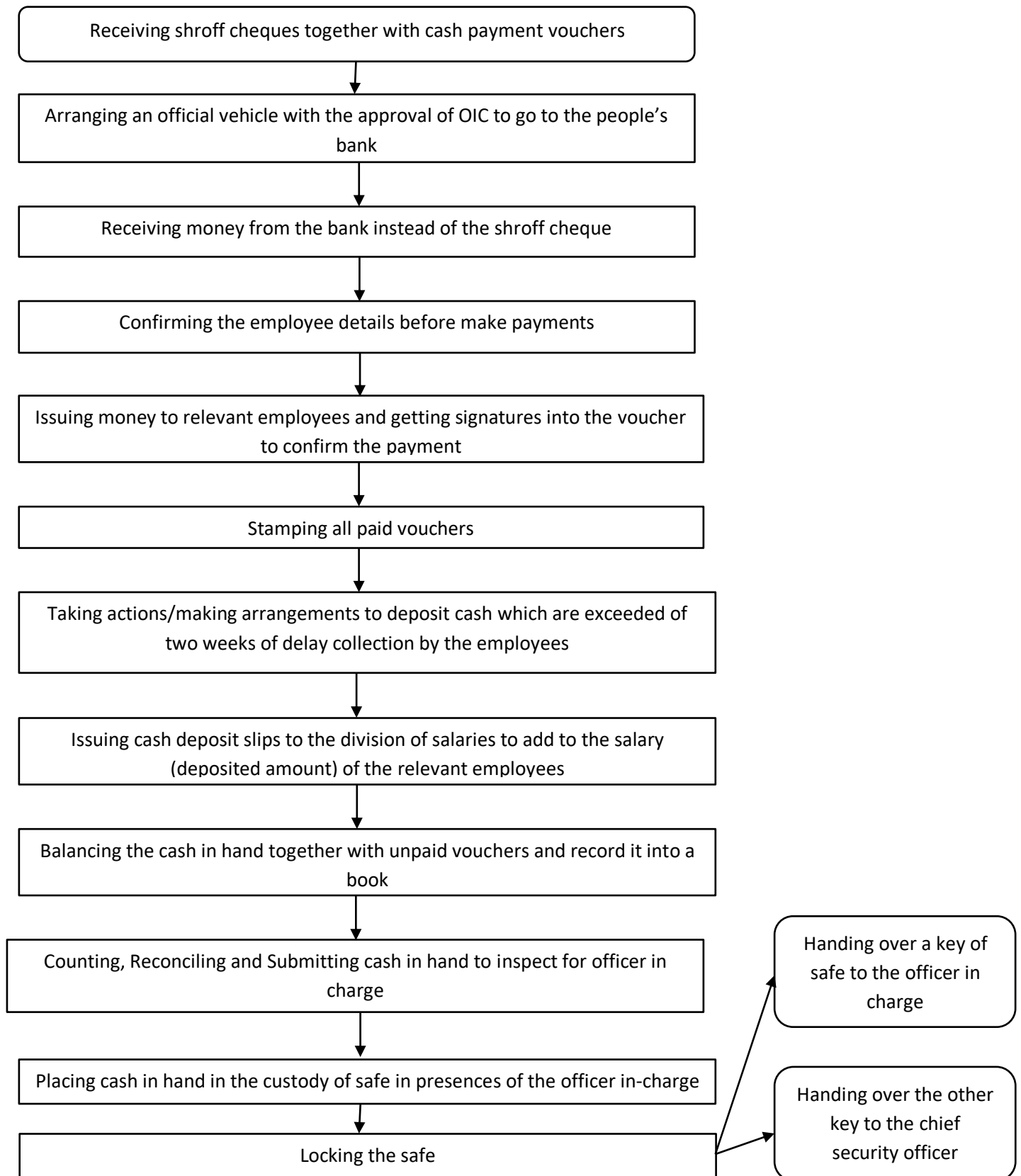
Standard Operating Procedures

SOP No. Pay/09

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (Shroff 1)
Task	:	Shroff Counter Payments	Time Frame : One Day
Purpose	:	Paying relevant internal payments in cash to internal staff members in time	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1 :	Receiving shroff cheques together with cash payment vouchers which equals to the cheque amount	
	Step 2 :	Arranging an official vehicle with the approval of the officer in charge to go to the People's Bank to exchange the shroff cheque	
	Step 3 :	Receiving money from the bank instead of the shroff cheque	
	Step 4 :	Confirming the employee details before make payments	
	Step 5 :	Issuing money to relevant employees and getting signatures into the voucher to confirm the payment	
	Step 6 :	Stamping all paid vouchers with a rubber seal as “PAID”	
	Step 7 :	Taking actions/making arrangements to deposit cash which are exceeded of two weeks of delay collection by the employees	
	Step 8 :	Issuing cash deposit slips to the division of salaries to add to the salary (deposited amount) of the relevant employees	
	Step 9 :	Balancing the cash in hand balance together with unpaid vouchers and record it into a book daily.	
	Step 10 :	Counting ,Reconciling and Submitting cash in hand to inspect for officer in charge	
	Step 11 :	Placing cash in hand in the custody of safe in presences of the officer in-charge.	
	Step 12 :	Locking the safe and handing over a key of safe to the officer in charge and the other key to the chief security officer.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistant / -Works Aid/-Shroff	
Linking References:		Financial Regulations 1992/ UGC Circulars/UGC Finance Circulars/Establishment Circulars /Internal Circulars/ Finance Committee decisions / Council Decisions /Senate decisions University Act.	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



09.1 Flow chart diagram for Shroff Counter – Payments





10. Shroff Counter – Receipts

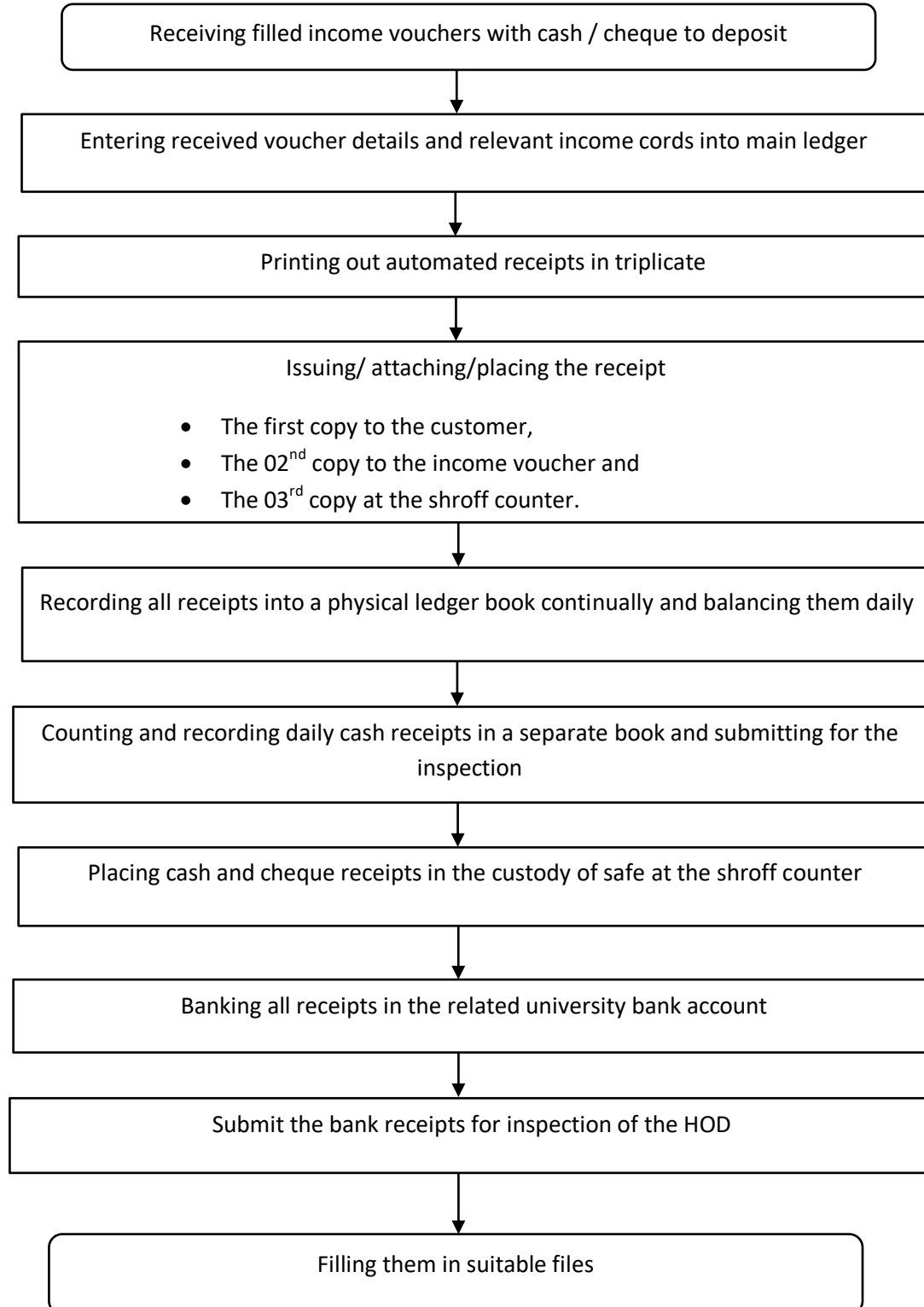
Standard Operating Procedures

SOP No. Pay/10

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : MA (Shroff 2)
Task	:	Accepting Receipts of Money	Time Frame : One Day
Purpose	:	Accepting authorized receipts of money and credit them to the university fund daily.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1 :	Receiving filled income vouchers together with cash / cheque.	
	Step 2 :	Entering income voucher details and relevant income cords into the main ledger through the software system (pack software).	
	Step 3 :	Printing out automated receipts in triplicate.	
	Step 4 :	Issuing the first copy to the customer, attaching the 02 nd copy to the income voucher and placing the 03 rd copy at the shroff counter.	
	Step 5 :	Recording all receipts of money into a physical ledger book continually with separated columns for cash and cheques and balancing them daily.	
	Step 6 :	Counting and recording daily cash receipts in a separate book and submitting for the inspection of the HOD.	
	Step 7 :	Placing cash and cheque receipts in the custody of safe at the shroff counter.	
	Step 8 :	Banking all receipts in the following day morning in relevant university bank accounts (University fund).	
	Step 9 :	Submit the bank receipts for inspection of the HOD.	
	Step 10 :	Filling them in suitable files.	
Phase 1			
Members:		-Senior Assistant Bursar -Management Assistant / Works Aid/ Shroff	
Linking References:		Financial Regulations 1992/ UGC Circulars/UGC Finance Circulars/Establishment Circulars /Internal Circulars/ Finance Committee decisions / Council Decisions /Senate decisions University Act.	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



10.1 Flow Chart Diagram for Shroff Counter – Receipts





11. Handling Daily Mail

Standard Operating Procedures

SOP No. Pay/11

Office	:	Payments Division	Responsibility : Senior Assistant Bursar Delegated Responsibility : WA
Task	:	Handling Daily Mail	Time Frame : Daily
Purpose	:	Effectively distribute received vouchers and letters among the relevant officers with clear directions/ working instructions.	
Procedure	:	The process includes the following steps :	
Phase 1			
	Step 1 :	Receiving daily mail and vouchers by fax/ via email/ by post/ by hand.	
	Step 2 :	a. Date Stamping, Keep recording, entering in to a book and submitting the HOD. b. Email referral to the SAB.	
	Step 3 :	Classification, Sort and distributing them to relevant officers as follows. <ul style="list-style-type: none">• Construction, capital and rehabilitation• Recurrent• Advances• Advance Settlement• Petty cash Imprest• Loans (UPF, Distress)• Projects• External and Post Graduate• Travelling and Subsistence	
	Step 4 :	Receiving by the SAB.	
	Step 5 :	Distribution them among the relevant offices with working instructions/ directions obtaining from the HOD.	
	Step 6 :	<ul style="list-style-type: none">- Actions will be taken- Filling- Follow up actions and attend to paper & email correspondence	
Members:		<ul style="list-style-type: none">-Senior Assistant Bursar-Management Assistant / -Works Aid/-Shroff	
Linking References:		Financial Regulations 1992/University Act/Commission Circulars/Finance Circular/ Council Decisions	
Workflows/ Flowcharts:		(Annexed)	
Revisions made on:		10.11.2021	



11.1 Flow Chart Diagram for Handling Daily Mail

