



SHREEMATI NATHIBAI DAMODAR THACKERSEY

# WOMEN'S UNIVERSITY

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Ref. No.

Ac/Finance/2012-13/29

April 5, 2013

## CIRCULAR

To,

1. All Principals of the Colleges conducted by SNTD Women's University.
2. All Directors/Heads/Coordinators/In-charge of the SNTD Women's University Departments at Churchgate, Juhu & Pune Campuses.

**Subject: Work Flow Process Reforms at SNTD Women's University & Finance & Accounts Section ..... Introduction of Proforma for Challan & Bill cum Voucher.**

The Budget Estimates for the Financial Year 2013-14 provides for the Unique Account Code (Chart of Accounts) for each item of Receipt as well as Payment classifying each financial transaction into Major Head - Sub Head - Detailed Head according to the Sector & Institution to which the same belongs. Further this Chart of Accounts would streamline the easy compilation of Head of Account wise classified financial information required at any point of time. Therefore to understand the financial position of receipts & expenditure at any given point of time, it was very much necessary to devise a suitable proforma for capturing the coding structure to obtain classified information.

**1.1** Further it is also noticed that most of the Institutions & Departments submit various types of claim through request letters along with photo copies of the sub vouchers (bills) & most of the times these sub vouchers do not bear endorsements of sanction to the expenditure by the concerned Head of Department or entries about the material received in good condition & entries thereof taken in to the stock register etc. therefore these bills are required to be returned for the compliances & normally takes longer time to settle affecting the payment to the vendors after receipt of compliance. Further delay in the deposition of receipts collected into the respective bank account & many times its misclassification is also a matter of concern in the absence of standard laid down processes.

**2.0** In view of the above, to overcome the roadblocks in the implementation of better receipt & expenditure accounting system, the issue of simplifying & revising the current workflow processes related to the receipt & payment of money by devising an efficient system for suitable Financial Management Information System (FMIS) to serve as a tool for Decision Support System (DSS) was under active consideration.

**2.1** Therefore with a view to achieve the aforesaid objectives & to facilitate instantaneously capturing of the appropriate classification of the items of Receipts & Expenditures along with expeditious collection of receipts as well as disposal of the



various Bills received for payment at the concerned Departments, it is therefore decided to put in place the following revised processes:

### **3.0 ROUNDING OF THE FINANCIAL TRANSACTION**

**3.1** In view of the policy decision taken, henceforth from the Financial Year 2013-14 all financial transactions either pertaining to the receipt or payment shall be considered in whole rupee & the fraction below or above fifty paise shall be rounded off to the nearest rupee.

### **4.0 PROCEDURE IN RESPECT OF RECEIPT TRANSACTIONS**

**4.1** Detailed guidelines regarding receipt of money pertaining to the SNTD Women's University or Institution/Department have been issued as per Circular No. FAO/CR-1/2012-13/181 dated 12.7.2012. All the employees/officials/students are requested to kindly note the change in the procedure related to the transactions in respect of receipt of money in to the account of the SNTDWU & its Institutes/ Departments, w.e.f 1<sup>st</sup> April 2013 as follows:

- Collection of money by way of all sorts of receipts like fees or other receipts shall be henceforth accepted only in the form of Cash / Demand Draft / Pay Order / Bankers Cheque / ECS / NEFT / RTGS & shall not be received by Cheque without the prior permission of the Finance & Accounts Officer.
- Further it shall be the responsibility of the concerned Head of Department to immediately provide details about ECS/RTGS/NEFT remittances pertaining to their projects or grants so as to avoid loss of interest as well to enable appropriate classification of the receipt transaction.
- In order to save time and achieve economy in expenditure, the Canara Bank in response to the request made has offered its proposal for opening of its branches exclusively for the purpose of SNTD Women's University and its Institutions at Juhu & Pune Campus & the operations would resume very soon. It is therefore decided that w.e.f. 1<sup>st</sup> April 2013, all the receipts receivable shall be credited to the respective Savings Bank Account of the University / Institution through Challan duly prescribed as per proforma **ANNEXURE – A**.
- The Challan further classified in to two formats one for the Student Fess & another for receipts other than Student Fees. It should be noted that henceforth all types of receipts shall be accepted in the respective bank account only if paid through the Challan duly authorised by the concerned Head of Department.
- The concerned Head of Department shall sign the Challan after confirming particulars regarding classification code as per Budget Codes for the receipt transaction, correctness of the receipt & after obtaining the signature of the person making payment on the Challan.
- As explained above, the Section/Department Heads are requested to kindly note this revised procedure and ensure proper filling of the appropriate Challan Form by the concerned depositor, while depositing the money.
- Further after filling of the Challan Form as a token of scrutiny of its correctness, the same should be authorised by signing in the column provided therefore on Challan Form.
- The Challan Form duly completed in all respects, and after authorisation by the Section/Department Head can only be directly submitted to the Canara Bank Branch, during Banking hours.



**4.2** For the convenience of the Head of Departments, the concerned Department Head may maintain a register in the following format and keep relevant entries of all the Challans passed by them, for reference and record of the Institute. Further any receipt in the form of Cash / Demand Draft / Pay Order / Bankers Cheque received by Section/Department as a matter of revenue receipt for departmental activities, the same may be deposited into Institute's Account by Challan, by the concerned Section/Department Head after taking entry in to the prescribed Register. Further for direct credit of receipts vide RTGS/ ECS / NEFT transfers, it shall be the responsibility of the Head of Department to issue official receipt thereof & thereby take immediate note of the receipt transaction in the official record.

**4.3** If the cheques have been received at Finance & Accounts Section of the SNDT Women's University but not deposited in the Bank then daily tally of the cheques received & deposited in the bank should be made by the Cashier.

**REGISTER OF RECEIPTS & PAYMENT OF MONEY INTO THE BANK ACCOUNT BY CHALLAN**

Sr. No.	Particulars of Depositors	Type of Receipt	Particulars and No. and Date of Demand Draft / Pay Order / Bankers Cheque	Amount Rs.

**5.0 PROCEDURE IN RESPECT OF PAYMENT TRANSACTIONS AT SNDT WOMEN'S UNIVERSITY & ITS INSTITUTIONS.**

**5.1 BILL REGISTER TO BE MAINTAINED BY THE CONCERNED HEAD OF DEPARTMENT AT EACH INSTITUTION / DEPARTMENT.**

**5.1.1** In order to avoid misplacement of bills or fraudulent payments or double payments & also to keep track over the receipt & payment of bills, henceforth it is mandatory for each of the Head of the Department to maintain the Bill Register in the following proforma at Institution & Department level before making payment of any bill. Further it shall also be mandatory to record each bill in the said register before making or proposing for payment. While forwarding bills for payment to the Finance & Accounts Section at SNDT Women's University, the bill shall first be entered in the Bill Register & the Bill shall bear the Serial Number & Date of the Bill Register at the place provided on Bill cum Voucher. No bill without such compliance shall be accepted for payment at Finance & Accounts Section without any reference of Bill register. It is also required to submit such bills through this Bill Register only & the same will be acknowledged by providing the serial number & date of the entry in Bill Register of the Finance & Accounts Section at SNDT Women's University.

**5.1.2** All Heads of Department will also be required to submit bills for payment along with Bill cum Voucher instead of covering letter on the letterhead through messenger duly authorized having valid ID Card Bill Register & not through post or courier. Initially to facilitate smooth transition the bills of one department can



be forwarded through the messenger of the other department along with Bill Register.

### PROFORMA OF BILL REGISTER

Sr. No.	Date	Particulars of Claim / Details of Bill etc.	Bill Amount (Gross)	Signature of HoD with Office Stamp
1	2	3	4	5

Date & Bill Register Entry No. at Finance & Accounts Section	Acknowledgement by Finance & Accounts Section	Details of Payment Cheque / ECS Number & Date
6	7	8

#### 5.1.3 PRESENTATION OF CLAIMS IN THE FORM OF BILL CUM VOUCHER

#### 5.2 RECEIPT OF BILL CUM VOUCHERS, REFERENCES & PROPOSALS FOR PROCESSING AT FINANCE & ACCOUNTS SECTION AT SNDT WOMEN'S UNIVERSITY.

##### 5.2.1 RECEIPT OF BILLS AT THE INWARD & OUTWARD SECTION

- a) The bills from the various Departments as & when received for payment in the Finance & Accounts Section henceforth shall be received by the Inward & Outward Clerk only up to 4.30 pm & after putting the Inward Stamp on the back of the bill first record the entry in a separate Bill Inward Register instead of combined Inward Register to be maintained in the following proforma by the Inward Outward Clerk:

#### BILL INWARD REGISTER

Inward Sr. No.	Date	Department & Type of Bill	Amount Rs.	Date of Payment	If Objected Outward No.& Date	Remarks & Signatures	
						FAS	Outward
1	2	3	4	5	6	7	

#### DAILY ABSTRACT OF PENDENCY

Opening Balance	Bills Received	Total	Bills Objected & Returned	Bills Paid Cheques Issued	Total	Bills under Processing	Remarks & Sign. Of HoD
1	2	(1+2)3	4	5	(4+5)6	7	8

- b) The person looking after the Inward & Outward at Finance & Accounts Section shall be responsible for maintaining the Bill Inward Register on day to day basis & shall obtain due acknowledgement with date of the bills received by the Asst. Accountant or outward signatory in column number 7 of the Bill Inward Register.

- c) Further the Inward & Outward Clerk shall draw abstract at the end of the day showing report of the pendency. It shall be the prime responsibility of the Accountant to ensure that the daily abstract is drawn & Bill Inward Register is maintained update. Further the daily abstract of the outstanding bill drawn in the Bill Inward Register & shall be signed in column number 8 by the Asst. Finance & Accounts Officer as a token of its correctness.



### **5.2.2 GENERAL PRECAUTIONS TO BE TAKEN WHILE PROCESSING VARIOUS CLAIMS, PROPOSALS & OTHER REFERENCES.**

1. All the Claims / Bills complete in all respect only to be received by the Dispatch Clerk and it shall be the responsibility to ensure that all such supporting sub vouchers or documents bear page numbers. Further the acknowledgement for bills received shall be given after recording the same in the Bill Register maintained at the Finance & Accounts Section. It shall be ensured that the concerned Section / Department has mentioned the Bill number on the Bill cum Voucher submitted for payment & the Bill cum voucher submitted is in the prescribed proforma.
2. The Following precaution & processes shall be followed while processing of the Bill cum Voucher at Finance & Accounts Section as basic primary checks in additions to the general checks as well as laid down procedure:
  - a) The Bill Cum Vouchers received by the Inward & Outward Clerk shall be provided to the University Accountant after recording in the Bill Register & due acknowledgement shall be obtained. The Bill cum Vouchers shall then be provided to the person who maintain the Books of Account for verification of the Head of Account and correctness of the particulars related to classification of financial transaction. As a token of confirmation of Object Head, concerned Dealing Assistant shall initial in the margin near the Head of Account column.
  - b) Upon verification of the genuineness and admissibility of the claim, the same shall be submitted to the University Accountant for further verification & passing.
  - c) The University Accountant shall subsequently verify the accuracy of the claim, as well as, ensure that the claim is in order in view of the existing rules and standing orders and after careful scrutiny of the claim, submit the same to the Asst. Accounts & Finance Officer with passing for payment endorsement.
  - d) University Accountant shall also ensure that the claimant is genuine and necessary acknowledgement is available on record. University Accountant shall invariably responsible for the pay order and accuracy of the amount claimed. The Asst. Finance & Accounts Officer upon receipt of all such bills shall ensure that the necessary Budgetary Grants are available and shall apply requisite test check for determining the admissibility of the claim in accordance with the rules in force.
  - e) The Asst. Accounts & Finance Officer shall further ensure that the receipt of claim is properly acknowledged by pre-receipt. All such claims duly passed by the Asst. Accounts & Finance Officer for payment shall be submitted to the Dy. Finance & Accounts Officer & to the Finance & Accounts Officer as per delegation of power to sanction to the various claims.
  - f) Upon receipt of all such passed bills, the entry thereof shall be made in the prescribed register relating to the concerned expenditure and due acknowledgment of the receipt shall be given in the prescribed Bill Register of the section concerned.



- g) The Asst. Finance & Accounts Officer shall return the passed bills to the University Accountant for drawal of the cheques. The cheques for the bills finally approved shall be drawn either on the same day or before the forenoon of the next working day & the Accountant shall be responsible for the expeditious issuance of these cheques & obtaining signatures of the authorized signatories. The objected bills shall be returned to the concerned Departments on the same day for the compliance of the Objections raised through the Objection Memo. The person looking after the Inward & Outward at Finance & Accounts Section shall make appropriate entry of passed or objected bill in the Bill Inward Register against a bill already recorded.
- h) After drawal of the cheques for the passed & paid bills the entry will be taken in the Cheque Drawal Register by the University Accountant & the same shall be provided to the Cashier for the delivery thereof to the concerned Departments or payee, appropriate acknowledgement by obtaining stamped receipt wherever applicable would be obtained in the Cheque Issue Register & the cheque will be only delivered thereafter.
3. The proposals for the Administrative Approval or Financial Approval shall be received in the Finance & Accounts Section after entry in the respective Inward Register & the Dispatch Clerk shall ensure & accept such proposals after ensuring that all pages are numbered.
4. All such Proposals / References / Bill cum Vouchers shall be accepted during the prescribed timeline i.e. during 10.30 a.m. to 4.30 p.m. & on the same day shall be forwarded in batches to the University Accountant who would give due acknowledge for receipt thereof & ensure distribution of the Inward References to the person looking after on the same day.
5. These guidelines shall be strictly adhered to & any deviation from the processes or delay in disposal at any level shall be considered as administrative inefficiency & indiscipline. The Dy. / Asst. Finance & Accounts Officer shall ensure daily compliance of the processes, reporting & control over the disposal of the daily work.

### 5.2.3 CITIZEN CHARTER CUM WORK FLOW PROCESS AT FINANCE & ACCOUNTS SECTION.

1. The following Timelines are prescribed for the expeditious disposal of the work at the finance & Accounts Section at SNTD Women's University subject to any deviation therefrom at the instance of the Finance & Accounts Officer.

Sr. No.	Particulars of Work	Work Flow & Timeline	Responsible Staff
1	Inward of All References / Bill cum Vouchers / Administrative / Financial Approval Proposals etc.	<ul style="list-style-type: none"> <li>• Same Day Entry in the respective Registers &amp; distribution.</li> <li>• Providing &amp; obtaining of acknowledgement.</li> </ul>	<ul style="list-style-type: none"> <li>• Inward Outward Clerk</li> <li>• Inward Outward Clerk</li> <li>• University Accountant</li> </ul>
2.	Disposal of Proposals for Administrative / Financial Approval.	<ul style="list-style-type: none"> <li>• Three Working Days</li> </ul>	<ul style="list-style-type: none"> <li>• Person Looking After</li> <li>• University Accountant</li> <li>• DFO/AFO/FAO</li> </ul>




3.	Personal Claims of Employees like Travelling Allowance / CPF / Medical Bills etc.	• Two Working Days	• Person Looking After • University Accountant • DFO/AFO/FAO
4.	Travelling Allowance Claim of Officials / Invitees for Meetings.	• Same Working Day	• Person Looking After • University Accountant • DFO/AFO/FAO
5.	All the Electricity Bills, Telephone Bills, custom Bills, Urgent Bills etc.	• Same Working Day	• Person Looking After • University Accountant • DFO/AFO
6.	Drawal & Issuance of Cheques for all passed bills.	• Same Working Day	• Person Looking After • Cashier • University Accountant • DFO/AFO
7.	Cancellation of periodical Time Barred Cheques & intimation to the bank for Stop Payment.	• With in three working days from the date of Cheque becoming Time barred	• Person Looking After • Cashier • University Accountant • DFO/AFO
8.	Receipt & Payment & Bank Reconciliation Statement.	• By 5 <sup>th</sup> of Every Month	• University Accountant • DFO/AFO/FAO
9.	Remittances to the Institutions.	• By 5 <sup>th</sup> & 20 <sup>th</sup> of Every Month	• University Accountant • DFO/AFO
10.	Preparation of Monthly Trial Balance.	• By 15 <sup>th</sup> of Every Month	• University Accountant • DFO/AFO
11.	Monitoring of Disposal of Time bound Work, Cash Flow, Review of the Bank Balances for Investment Proposals & MIS Reporting	• Daily	• University Accountant • DFO/AFO
12.	Investment Proposals.	• Two Days before the Date of Investment	• University Accountant • DFO/AFO
13.	Submission of References & Files pertaining to the Finance & Accounts Section.	• On the same Day in person	• University Accountant • DFO/AFO
14.	Resolution of Queries or Difficulties.	• On the same Day in person	• University Accountant • DFO/AFO
15.	Disposal of References	• Within Seven Working Days for general References & Two working Days for Government References	•

2. At any point of time the person looking after or Dy. Assistant Finance & Accounts Officer / University Accountant has any difficulty or need guidance, the matter to be immediately referred to Finance & Accounts Officer & it should be ensured that the matter does not remain pending for want of decision or resolution of query. If it is noticed that due to inaction the pendency of the matter has resulted in any loss to the SNTD Women's University the concerned person shall be primarily responsible.

**6.0** In view of the provision of the Account code and standard guidelines herein above, it is therefore obligatory on the part of the concerned Head of the Department to strictly follow the revised process mentioned hereinabove & deposit the receipts only through the Challan as per the proforma prescribed as per **ANNEXURE - A** & also while proposing payment of any bill only after recoding necessary details in the Bill Register along with the Bill cum Voucher in the prescribed proforma **ANNEXURE - B** & without which no receipt or payment shall be permitted to proceed further at SNTD Women's University or Institution.

**7.0** All the concerned Head of the Departments are therefore requested to kindly note these instructions & also bring these instructions to the notice of staff working under the control.

This circular is issued with the concurrence of the Competent Authority.

  
Virendra Jadhavrao  
Finance & Account Officer  
S.N.D.T. Women's University

Copy submitted to:-

1. Hon. Vice-Chancellor, S.N.D.T. Women's University, Mumbai - 400 020.
2. Hon. Pro.Vice-Chancellor, S.N.D.T. Women's University, Mumbai - 400 020.

Copy for information :-

1. The Registrar, S.N.D.T. Women's University, Mumbai - 400 020.
2. The Director, B.C.U.D., S.N.D.T. Women's University, Mumbai - 400 020.
3. The Controller of Examination, S.N.D.T. Women's University, Mumbai - 49.
4. The University Librarian, S.N.D.T. Women's University, Mumbai - 400 020.

Copy for Finance & Accounts Section record :-

1. Finance & Accounts Section - Standing Order File.



**ANNEXURE-A**

SNDT WOMEN'S UNIVERSITY, CHURCHGATE MUMBAI - 400020  
 BANK CHALLAN FOR DEPARTMENTAL RECEIPT OTHER THAN STUDENT FEE  
 BANK COPY

CHALLAN NUMBER	
DATE OF DEPOSIT	
NAME OF THE DEPTT / INSTITUTE	
CODE OF THE DEPTT / INSTITUTE	
NAME OF DEPOSITOR	
PAN NO.	
MOBILE NO.	
DRAWEE BANK NAME	
DRAWEE BRANCH	
DD NO. / CASH	
DATE OF DD	
DEPOSITED IN BANK ACCOUNT NO.	
PARTICULARS OF PAYMENT	
MAJOR HEAD NAME	
MAJOR HEAD CODE	
SUB HEAD NAME	
SUB HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
TOTAL ₹	
Amount in Rupees (in Words)	

SIGNATURE OF DEPOSITOR  
 SEAL & SIGNATURE OF HOD /  
 PRINCIPAL / REGISTRAR / SAO  
 STAMP & SIGNATURE OF BANK

SNDT WOMEN'S UNIVERSITY, CHURCHGATE MUMBAI - 400020  
 BANK CHALLAN FOR DEPARTMENTAL RECEIPT OTHER THAN STUDENT FEE  
 COPY OF THE SAVING BANK ACCOUNT

CHALLAN NUMBER	
DATE OF DEPOSIT	
NAME OF THE DEPTT / INSTITUTE	
CODE OF THE DEPTT / INSTITUTE	
NAME OF DEPOSITOR	
PAN NO.	
MOBILE NO.	
DRAWEE BANK NAME	
DRAWEE BRANCH	
DD NO. / CASH	
DATE OF DD	
DEPOSITED IN BANK ACCOUNT NO.	
PARTICULARS OF PAYMENT	
MAJOR HEAD NAME	
MAJOR HEAD CODE	
SUB HEAD NAME	
SUB HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
TOTAL ₹	
Amount in Rupees (in Words)	

SIGNATURE OF DEPOSITOR  
 SEAL & SIGNATURE OF HOD /  
 PRINCIPAL / REGISTRAR / SAO  
 STAMP & SIGNATURE OF BANK

SNDT WOMEN'S UNIVERSITY, CHURCHGATE MUMBAI - 400020  
 BANK CHALLAN FOR DEPARTMENTAL RECEIPT OTHER THAN STUDENT FEE  
 COPY OF THE DEPOSITOR

CHALLAN NUMBER	
DATE OF DEPOSIT	
NAME OF THE DEPTT / INSTITUTE	
CODE OF THE DEPTT / INSTITUTE	
NAME OF DEPOSITOR	
PAN NO.	
MOBILE NO.	
DRAWEE BANK NAME	
DRAWEE BRANCH	
DD NO. / CASH	
DATE OF DD	
DEPOSITED IN BANK ACCOUNT NO.	
PARTICULARS OF PAYMENT	
MAJOR HEAD NAME	
MAJOR HEAD CODE	
SUB HEAD NAME	
SUB HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
DETAILED HEAD NAME	
DETAILED HEAD CODE	
TOTAL ₹	
Amount in Rupees (in Words)	

SIGNATURE OF DEPOSITOR  
 SEAL & SIGNATURE OF HOD /  
 PRINCIPAL / REGISTRAR / SAO  
 STAMP & SIGNATURE OF BANK



**ANNEXURE-B**  
**SNDT WOMEN'S UNIVERSITY**  
**1, NATHIBAI THACKERSEY ROAD, MUMBAI 400 020**  
**PROFORMA BILL CUM VOUCHER**

NAME OF THE DEPARTMENT:										
DEPARTMENT CODE NO. (AS PER BUDGET)										
FINANCIAL YEAR:					BILL No.:		DATE:			
BILL REGISTER SERIAL NUMBER & DATE					FAS BILL REGISTER SERIAL NUMBER & DATE					
<b>PARTICULARS OF BILL (SUB VOUCHERS)</b>										
Sr. No.	PARTICULARS OF CLAIM / BILL (SUB VOUCHERS)				BILL No. DATE		AMOUNT PASS FOR PAYMENT <input type="checkbox"/>			
TOTAL <input type="checkbox"/> (in words)										
<b>CERTIFICATES</b>										
<p>1. Certificate regarding services rendered satisfactory / receipt of material in good condition &amp; entries thereof taken in the Stock Register with page number is given on the back of each sub voucher.</p> <p>2. Further the required Administrative as well as Financial Sanction has been obtained &amp; kept on record for each sub voucher &amp; as per attached bill.</p> <p>3. Certify that the claim proposed &amp; passed for payment as above is reasonable &amp; has not been preferred &amp; paid earlier. Bill passed for payment endorsement with amount payable is recorded in the Bill.</p>										
DATE					SIGNATURE OF THE HEAD OF THE DEPARTMENT & STAMP					
<b>PROFORMA OF VOUCHER</b>										
AT SNDTWU/INSTITUTION VOUCHER No.					DATE OF VOUCHER					
PAY GROSS AMOUNT <input type="checkbox"/>			LESS DEDUCTIONS <input type="checkbox"/>			NET AMOUNT <input type="checkbox"/>				
NAME OF THE PAYEE & BRIEF NARRATION IN SUPPORT OF VOUCHER										
MAJOR HEAD OF ACCOUNT			SUB HEAD OF ACCOUNT			DETAILED HEAD OF ACCOUNT				
HEAD OF ACCOUNT (14 DIGIT CODE)						P				
BY TRANSFER TO RECEIPT IF ANY						R				
BY TRANSFER TO RECEIPT IF ANY						R				
<b>VERIFIED &amp; PASSED FOR PAYMENT</b>										
HEAD OF DEPARTMENT		ACCOUNTANT		AFO		DFO		FAO		REGISTRAR
RECEIVED PAYMENT										
PAYEE (SIGNATURE ON REVENUE STAMP NAME & CONTACT NUMBER)										