



# MANIPAL

ACADEMY of HIGHER EDUCATION

(Deemed to be University under Section 3 of the UGC Act, 1956)

MAHE/REG/FINANCE/2019

April 10, 2019

## CIRCULAR

**Sub: Guidelines in relation to financial transactions undertaken for organizing Conference/Workshop/Symposium/CME/Clubs by Institutions, Departments of Manipal Academy of Higher Education at Manipal/Mangalore/Bengaluru.**

With reference to the above, enclosed herewith are the guidelines in relation to financial transactions undertaken for organizing conference/workshop/symposium etc.

This may be brought to the notice of all concerned with a view to ensuring adherence to the guidelines.

This circular supersedes the earlier circular dated March 02, 2015.

*Sabhahit*

**Dr Narayana Sabhahit**

**REGISTRAR**

To Heads of Institutions/Centres of Excellence/Teaching Departments, MAHE  
At Manipal/Mangalore/Bengaluru.

Copy for Information:

- Vice Chancellor/Pro Vice Chancellors, MAHE
- Director, Finance, MAHE
- Head Accounts & Finance, MaGE USS, MAHE

## GUIDELINES

### FUNCTIONING OF CONFERENCE/WORKSHOP/SEMINAR/CME/STUDENT CLUBS:

All the events shall get an Event ID by registering their event in the event management system.

#### A. Collection:

1. As far as possible event registration fee collection should be done through online payment mode. If any Cash collection from delegates towards Registration fee, the same shall be deposited on daily basis to MAHE Bank Account (Bank details to be collected from MAHE finance office) & counterfoil of the deposit slip to be forwarded to MAHE finance office with the complete statement/details by the next working day. Also email the statement to MAHE finance office email id [uss.workshop@manipal.edu](mailto:uss.workshop@manipal.edu). All Demand Draft shall be sent along with statement to MAHE Finance for receipting. The receipt will be issued by MAHE Finance office in such cases. Demand Drafts shall be drawn in favour of “Manipal Academy of Higher Education” payable at Udupi/Manipal.
2. **Communication of online payment:** Details of all online transfer made by the delegates shall be communicated immediately to MAHE Finance Office for identifying the credits in the bank account.
3. **No payment from the cash collection:** Cash collection from the participants towards registration fee shall not be used for making any payment.
4. **Issue of Receipt book:** Receipt book will be provided to the convener for issuing receipt for spot registration fee. Convener should send a request through mail for issuing receipt book.
5. **Return of Receipt Book:** Counterfoils of the used receipt and unused receipt book shall be returned immediately after the event. All cancelled receipts should be returned with original.
6. **Receipt of sponsorship amount:** A covering letter must be obtained from the sponsor (as per the attached Annexure – 1) in their letter head stating the purpose of the sponsorship i.e., banner display/advertisement/stall etc.

7. **Receipt of Donation amount:** A covering letter must be obtained from the donor (as per the attached Annexure – 2) in their letter head stating the purpose of the Donation. Remittance details like UTR number/Cheque/DD, has to be submitted along with their copy of PAN Number to the MAHE Finance Office. Donation amount should not be collected in cash.
8. Sponsor/Donors are requested to provide remittance details immediately after the remittance is made and intimate the same to finance office to avoid the unidentified credits in the bank.

#### **B. Applicability of GST:**

1. GST is applicable (presently @ 18%) on Registration fee collected (except for MAHE staff and students), Sponsorship amount received (other than company & partnership firm). Any changes in the GST rate will be intimated separately.
2. For MAHE staff & Students, payment of GST is exempted only if Employee ID/Registration number is given along with the payment details of registration fee. Employee ID/Registration Number given at a later date will not be considered & in such cases GST will be remitted to the Govt.
3. Due to the routine closure/remittance of GST every month, all the remittance details of that month should be submitted to the finance office on or before 3rd of the succeeding month. If not, receipt will not be issued. Delay in providing these details also attracts interest on GST, if applicable.

#### **C. Expenses payment including petty cash:**

1. **Advance payment for any Events:** To make advance payment to any service provider/vendor, Advance Receipt having PAN #, GST Registration # shall be obtained & forwarded to MAHE finance duly certified for payment. Balance payment will be made only on submission of hard copy of the certified original bill.

2. **Advance for petty expenses:** If required, advance may be taken for petty expenses up to Rs 10,000. Advance shall be taken in the name of the convener/faculty advisor by providing their EMP ID. All bills should be in the name of Manipal Academy of Higher Education with GST # “29AAETM8695B1Z4”
3. **Payment of Bills:** Payment will be made only on original bills, duly certified by organizing secretary/faculty in-charge/ HOD/HOI, through online payment mode to vendor’s bank account, subject to Income tax Deducted at Source. GRN/SRN number shall be mentioned in all the bills. Payment of the bill will be subject to clearance of queries if any. No cash payments will be made for any bills.
4. **Payment of Honorarium & Travel to Resource Person:** All payment to resource person will be paid through NEFT subject to Income Tax Deducted at Source, as applicable. Boarding Pass & Ticket and conveyance /taxi bills are required for reimbursement of travel claims.
5. Payment of prize money will be done through NEFT subject to Income tax TDS, as applicable. Claims/settlements shall be submitted to Finance office within 3 working days after the event through covering letter mentioning the details of advance taken & expenses incurred along with the bills.
6. All payment to vendors will be done by MAHE Finance directly to the vendors. All new vendors shall mandatorily fill in MAHE vendor registration form (as per the attached Annexure –3)
7. Any payment to a person or organization outside India are governed by separate tax rules.

#### **D. Purchase of Items:**

1. All purchases of items will be through GST registered vendors only. Hence, all items shall be procured through purchase department by sending purchase request through “PURCHASE AND INVENTORY “module.
2. Availing of services including catering shall be made from registered service providers only.

**E. Closure of Events:**

1. **Closure of conference account:** The conference account shall be closed within one month from the date of conference. Hence, all bills, claims, details of collection including sponsorship shall be submitted to finance office for further action like preparation of utilization certificate, Audit Report, closing of account etc.
2. With effect from 01.04.2019, an overhead of 3% of total collection (registration fees, sponsorship, contribution, etc..) will be charged towards services provided by MAHE.
3. Queries if any, may be sent to email address [devadas.nayak@manipal.edu](mailto:devadas.nayak@manipal.edu) and [uss.workshop@manipal.edu](mailto:uss.workshop@manipal.edu) or to contact Tel # 0820-2923502 of MAHE Finance Office.

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Annexure 1

Date:

The Director, Finance  
Manipal Academy of Higher Education  
Manipal

Subject: Details of Sponsorship.

We are giving the following sponsorship amount, the details of which are as under:

1. Name of the Event: .....
2. Name of the Sponsor: .....
3. Name of Sponsor's Organization.....
4. PAN No of Sponsor .....(provide PAN Card Copy)
5. GSTN No of Sponsor.....(provide GSTN Copy)
6. Full Address of Sponsor .....  
.....
7. Amount of Sponsorship: .....
8. Amount given in: Cheque/DD ( ) No..... Dt..... Bank .....  
Cash ( ) Deposited in Bank ..... Dt .....
9. We will be provided with the following services for the above sponsorship amount. (Tick ✓)
  1. Displaying the Sponsor's Company logo/trading name( )
  2. Publicity through the following ..... ( )
  3. Space for stall..... ( )
  4. Any other services (to specify).....

Thanking you

Yours Sincerely

Name with Signature

Mobile No: .....

Email Id: .....

Annexure 2

Date:

The Director, Finance  
Manipal Academy of Higher Education  
Manipal

Subject: Details of Donation.

We are giving the donation amount, the details of which are as under:

1. Name of the Event: .....
2. Name of the Donor: .....
3. Name of Donor's Organization.....
4. PAN No of Donor .....
5. Address of Donor .....  
.....
6. Amount of Donation: .....
7. Amount given in: Cheque/DD ( ) No..... Dt..... Bank .....
- Cash ( ) Deposited in Bank ..... Dt .....
8. Whether 80G certificate required or not.
  - a) Yes ( )
  - b) No ( )

Thanking you

Yours Sincerely

Name with Signature

Mobile No: .....

Email Id: .....



|  |                |
|--|----------------|
| <b>Primary details</b>   |                |
| Vendor Name*   |                |
| Type of entity (Individual, HUF, Partnership, Company, Trust etc)  |                |
| Registered office address*   |                |
| Local office /Contact Address  |                |
| Telephone*   |                |
| Fax  |                |
| Website URL  |                |
| Email*   |                |
| <b>Secondary details</b>   |                |
| Name of contact person   |                |
| Designation of contact person  |                |
| Telephone  |                |
| Mobile No.   |                |
| Email / Fax  |                |
| Types of materials / services to be provided   |                |
| <b>Registration Details</b>  |                |
| PAN details  |                |
| Vendor Classification (Please select the one applicable for your organisation)   |                |
| a) GST Registered<br>b) Registered under Composition Scheme<br>c) Unregistered<br>d) Import Vendor<br>e) SEZ Located supplier          |                |
| Location (Please specify all the locations and separate GSTIN for each State)  |                |
| Address  |                |
| GSTIN*   |                |
| SERVICES being supplied  |                |
| SAC (Services Accounting Code) (List to be attached)   |                |
| ESI Registration No.*  |                |
| Labour Contract Registration No.*  |                |
| Provident Fund (PF) Registration No*   |                |
| Any Other (Please Specify)*  |                |
| Bank Name*   |                |
| Branch Name and Address*   |                |
| Account No.*   |                |
| Beneficiary Name*  |                |
| IFSC Code*/Swift   |                |
| IBAN   |                |
| Specific remarks, if any   |                |
| <b>Vendor Signature with Seal</b>  |                |
| *Supporting Documents to be attached<br>1. PAN Scan Copy.<br>2. GST registration copy<br>3. One cancelled cheque leaf.<br>* Mandatory. |                |
| For Office use   |                |
| Purchase Dept updation in FAS by:  | Authorized by: |
| Finance Updation in FAS by:  | Authorized by: |
| Vendor Code in FAS:  |                |