

UNIVERSITY OF RAJASTHAN, JAIPUR  
ACCOUNTS & FINANCE SECTION

No.A&F/2024/

Dated:

To  
The University Engineer  
University of Rajasthan  
Jaipur.

While Audit by AG for the period from 2019-20 to 2022-23 the Auditors observed that the Capital Expenditure on construction of Buildings is not accounted properly. All the expenses incurred/ got adjusted by the UE Office are shown as UE Office expenses. It must be classified as Capital expenses (Construction of Building) and Revenue expenses (Repair/Renovation of Building). For strengthening of UE office expenses and keeping differentiation between Construction of Building (Capital Expenses) and Repair/Renovation of Building (Revenue expenses) to do this the suggestions of the CA firm who have prepared University annual accounts during 2019-20 to 2022-23 are as under:

- (i) That every adjustment/payment by UE Office must be classified under major heads and minor heads as construction of building and repairs of building. Under both the heads, the minor head should be the name of building location.
- (ii) The UE Office should prepare/submit under separate numbers/reference for capital expenditure and revenue expenditure.
- (iii) The Accounts department, while making entry in the cheque writer, must enter separate head and sub head.
- (iv) The UE Office should prepare full detail of each and every building location wise and department/center/college wise as on 01.04.2024 and should maintain the fixed assets register of the buildings regularly having full details therein.

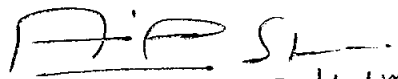
In view of above UE may be directed to do as per above while sending bills to A & F for adjustment/Payment in future and also maintain the fixed assets register of the buildings regularly having full details of assets therein.

A&F/2024/441-443/dt-3-1-2025

Copy forwarded to:

1. P.S to HVC, University of Rajasthan, Jaipur
2. SO, A&F-I/II/A&F(Grants) University of Rajasthan, Jaipur
3. A.O.Audit Cell, UOR, Jaipur

  
Comptroller & Finance &  
Financial Advisor

  
Dy.Registrar (A&F) 21/1/25