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**GOVERNMENT OF TRIPURA**  
**DIRECTORATE OF HIGHER EDUCATION**  
SHIKSHA BHAWAN, OFFICE LANE, AGARTALA, TRIPURA - 799001

No. F.4 (11-4)-DHE/BGT (FIN)/19-20/ / 2781(07) Dated, Agartala, the...15.../06/2020

**MEMORANDUM**

In order to ensure the non-Government, non-Treasury funds management and creating additional resources of revenue by up-gradation of the Books of Accounts and proper maintenance of accounts, a system namely the 'Process for Internal Restructuring of System of Accounting' or in short 'PIRSA' will be implemented in all the Professional Colleges/ Institutes of the State under the Education (Higher) Department, Government of Tripura. The Books of Accounts maintenance of the Colleges/ Institutes under PIRSA will take immediate effect from 1st July, 2020 by following the guidelines given in the enclosed '**Annexure-A**'.

Further, it is also instructed to open a new **Flexi Deposit Account** in any Indian public sector Regional Rural Bank by 20th June, 2020 for the said funds of the Professional College/ Institute. Before opening the Bank account please make sure that the Bank and Bank branch is agreed to supply at least 01 (one) POS Machine to the College/ Institute without any cost and charges of installation etc. for all kinds of transactions by fulfilling all the **parameters/ provisions/ terms & conditions/ service facilities** mentioned in the enclosed '**Annexure-B**'. Total available non-Government and non-Treasury funds (Cash at Bank and Cash-in-hand, if any) of the College/ Institute must be transferred and deposited into the new Flexi Deposit Account within next 05 (five) working days after opening of the account. All the Bank accounts which deals with non-Govt. and non-Treasury funds shall be closed and shall be operated only through the new account.

If there any difficulty arises in the process of opening of above mentioned Bank account, it should be immediately communicated to the undersigned formally to resolve such issues.

  
(Saju Vahed A. IAS)  
Director

Department of Higher Education, Tripura

To

The Principal/ Principal I/C of the IASE-Agartala; CTE-Kumarghat; Govt. Law College - Agartala; Govt. College of Art & Crafts - Agartala; and SDMMC - Agartala.

Copy to:

1. PS to the Hon'ble Minister, Education Department, Government of Tripura.
2. PS to the Secretary, Higher Education Department, Government of Tripura.

**GUIDELINES FOR MAINTENANCE OF NON-GOVERNMENT, NON-TREASURY  
FUND IN PROFESSIONAL COLLEGES/ INSTITUTES**

**1. Introduction:**

In order to ensure the non-Government, non-treasury funds management excluding RUSA, UGC and other funds received from Government sources if any by all the Professional Colleges/ Institutes under the Education (Higher) Department and creating additional resources of revenue for the colleges/ institutions by up-gradation of the Books of Accounts, proper maintenance of accounts under a system of the 'Process for Internal Restructuring of System of Accounting' or in short 'PIRSA' will be implemented in all the Professional Colleges/ Institutes under the Education (Higher) Department in continuation of the 'Memorandum' vide No.F.4(11-1)DHE/BGT/2019-20(L-1)/723(28) dated, Agartala 25/06/2019 issued by the Deputy Secretary to the Government of Tripura, Department of Higher Education.

**2. Objectives:**

- (a) To upgrade the present system of Traditional Accounting System (TAS) considering the need for improving the financial transparency in all the transactional functions of the Colleges/ Institutes including the uniform fee structure, online admission process etc.
- (b) To prepare and maintain necessary books of accounts and records following the '*Accounting Principles*' to ensure proper, systematic, and uniform accounting application in the Colleges/ Institutes;
- (c) To establish automatic cross-checking and reconciliation system for every financial transaction of the non-Government, non-treasury funds of the Colleges/ Institutes, not as a whole but also separately as per different and multiple heads and sources of fund.
- (d) To ensure more transparency and accountability for all not only in financial and accounting practices, but also in management of unspent, non-productive and idle parked funds in the process of implementing proper financial system in the Colleges/ Institutes;
- (e) To fulfil the requirement of funds as much as possible by generating additional resources from IRG (Internal Revenue Generation) activities and using available

sources of fund of the Colleges/ Institutes by ensuring proper fund control and management;

- (f) To establish an internal fund management system in the Department for proper financial management, where every heads and sources of fund will be maintained for the purpose of fulfilling its own requirement, as much as possible.

### **3. Modification of Form No. 6 for the purpose of proper accounting:**

Taking into consideration of all the matters related to Semester based curriculum system, the *College Special Form No. 6* which has been used from long time back by the Professional Colleges/ Department, as a receipt voucher namely the '*RECEIPT FOR PAYMENT BY STUDENTS*' is hereby revised with a new name as the '*VOUCHER OF RECEIPT FROM STUDENT*'.

- (i) **The details of the College Special Form No. 6 'Voucher of Receipt from Student' are as under:-**

**A. Admission & Other Fees:**

- (i) Admission; (ii) Other (Tuition Fee, Late Fees, Fines etc);

**B. Annual Fees:**

- (i) Games & Sports; (ii) Magazine; (iii) Student Welfare; (iv) Common Room; (v) Union General Election; and (vi) Social Entertainment;

**C. Cultural/ Festival Fund:**

- (i) Saraswati Puja; (ii) Fresher' Welcome (Nabin Baran); (iii) Teachers' Day; (iv) Observation of Independent & Republic Day; and (v) College Foundation Day;

**D. Sessional/ Internal Exam Fees:**

**E. University Fees:**

- (i) Registration & Sports; (ii) Examination (With Practical Exam);

**F. Miscellaneous:**

- (i) Library Fee & Fines; (ii) Identity Card; (iii) College Development Fee; and (iv) Laboratory Charges & Caution Money (For B.Sc.);

- (ii) **Heads and Sub-heads of Receipts from Students:-** According to the types and involvement of fees in every academic year, fees are classified into different 'Heads' and 'Collection Period' as below:



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**Heads and Collection Period of Fees Payable by the Students**

PARTICULARS		HEADS	Collection Period
<b>A. Admission and Other Fees:</b>		<b>I-II</b>	<b>Semester</b>
i	Admission	I	Semester
ii	Other (Tuition Fees, Late Fees, Fines etc.)	II	
<b>B. Annual Fees:</b>		<b>III</b>	<b>Annually</b>
i	Games & Sports	III	Annually
ii	Magazine		
iii	Student Welfare		
iv	Common Room		
v	Union General Election		
vi	Social Entertainment		
<b>C. Cultural &amp; Festival Fund:</b>		<b>IV</b>	<b>Annually</b>
i	Saraswati Puja	IV	Annually
ii	Fresher's Welcome (Nabin Baran)		
iii	Teacher's Day		
iv	Observation of Independence & Republic Day		
v	College Foundation Day		
<b>D. Sessional/ Internal Exam Fees:</b>		<b>V</b>	<b>Semester</b>
<b>E. University Fees:</b>		<b>VI - VII</b>	<b>Semester / 1 Time</b>
i	Registration & Sports	VI	1 Time
ii	Examination (With Practical Exam)	VII	Semester
<b>F. Miscellaneous:</b>		<b>VIII - XI</b>	<b>Semester / 1 Time/ Annually</b>
i	Library Fee & Fines	VIII	Semester
ii	Identity Card	IX	1 Time
iii	College Development Fee	X	Semester
iv	Laboratory Charges & Caution Money (For B.Sc.)	XI	Annually

The format of receipt voucher in College Special Form No. 6 namely '*Voucher of Receipt from Students*' which to be issued to the students in all kinds of academic related transactions and the Semester wise fees collection structure has to be followed as per Annexure-1 & 2 respectively.

**(4) Maintenance of Accounts:**

The whole accounts of the Professional Colleges/ Institutes will be maintained into two major types of accounts namely (i) **Government Treasury Fund** and (ii) **Non-Government, Non Treasury Funds** (*excluding RUSA, UGC and other funds received from Government sources if any*). The **Government Treasury** related fund will be maintained by following earlier system and processes. But all the above mentioned non-Government, non-treasury funds of

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all the heads and sources i.e., receipts from payment by the students will be maintained through a single Bank A/C, single Cash book for all kinds of receipts and payment functions.

**(5) Process of Fund Receipt and Payment/ Disbursement:**

Receipts and Payment/ Collection and Disbursement of funds shall be maintained as under:

**(a) For Receipts:**

- (i) All kinds of Receipts from students will be maintained by issuing Form No. 06 i.e., 'Voucher of Receipts from students' only;
- (ii) Other Receipts (excluding from Students) will be recorded in the 'Receipts and Sanction Memo Register':

**(b) For Payment/ Disbursement:** In making any payment/ disbursement/ transfer of fund from each and every head and source it will be mandatory:

- (i) To issue a '*Sanction Memo*' by the Principal/ Principal in-charge of the Colleges/ Institutes (As per given format in Annexure-3).
- (ii) The Balance amount (fund) of every head including **Other Funds** like Internal Revenue Generation Scheme or IRGS Fund (XII), Special Purpose or SP Fund (XIII), and Miscellaneous Fund (XIV) will be transferred and recorded into the **College Development Fund or CDF (XV)** after 31st March of every year.
- (iii) Funds which were collected from any particular head, but not disbursed within the 31st March, these fund would be disbursed from the CDF before the next collection session starts or in the following financial year (FY) only up to maximum and equal to that collected amount.
- (iv) Excess payment/ disbursement of fund more than the collected under the respective heads within a particular period (FY) and any payment/ disbursement other than the same head, will not be permissible.
- (v) If it is required for making excess payment from the previous balance of similar head or making payment from the balance of other different heads or making payment which are not related to any head/ source, then the resolution to be taken from the **College Development Committee (CDC)** on the basis of Students and interest of the Colleges/ Institutes in this regards shall be final.

**(6) Books of Accounts & Transaction Recording Process:**



Along with the Cash Book, 03 (three) additional **Printed Format** based books of accounts namely the (a) **Receipt and Sanction Memo Register** (*for keeping records of daily issued vouchers and payments*) (b) **Fund Receipt & Payment Register or FRPR** (*for maintaining Heads/ Source wise accounts and College Development Fund*) and (c) **Fund Control Register or FCR** (*for recording banking financial transactions*) shall be required to be maintained. The books of accounts and transaction recording process are given in Annexure-4 and 5.

### **(7) Bank A/C:**

The Bank A/C of the above mentioned non-Government, non-treasury funds should be the Flexi Deposit (FD) A/C other than Current Account (A/C) and Savings Account (A/C) under any Indian public sector Regional Rural Bank. The 'Terms & Conditions' for maintaining the FD Bank Account of the Colleges/ Institutes are as under:-

- (i) The maximum & minimum amount of each Term Fixed Deposit (TFD) will be 01 (One) lakh.
- (ii) The maximum tenure of every TFD will be 01 (One) year and every TFD will remain active upto the end of every financial year (i.e. 31st March of every year).
- (iii) The interest amount of Pre-mature TFD will be credited on the day of payment and on and after pre-maturing of every TFD.
- (iv) To prepare a separate account statement in the last day of every year (31st March) for calculating the Total Annual Interest (Matured & Pre-matured TFDs).
- (v) Bank will issue Bank A/C statements (printed or soft copy) regularly for verifying date wise transaction, accounting and monitoring purposes.
- (vi) Monthly '**Balance Certificate**' will be issued by the Bank on the last day of every month and the total balance amount of the Bank A/C (including principal and interest) will be reconciled and verified with the balance amount highlighted in the Fund Control Register (FCR) and Cash Book.

### **(8) Accounting of Credited Interest Amount:**

Any payment/ disbursement is not permissible from the credited interest amount. Total credited interest will be transferred and accounted in the College Development Fund (CDF) at the end of every FY. Every Colleges/ Institutes must inform and report about the yearly

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total interest amount to the Director of Higher Education, Government of Tripura by 1st week of April of next FY.

**(9) Expanding the number of Member & Re-constitution of College Development Committee (CDC):**

The Head of Department (HoD)/ HoD (I/C) of every Department and Librarian of the Colleges are to be included as the members of the College Development Committee (CDC).

**(10) Guidelines for Expenditure of College Development Fund (CDF):**

The College Development Fund (CDF) will be maintained after following the earlier 'Memorandum' issued by the Department vide No.F.4 (11-1)-DHE/BGT/2019/2019-20(L-I) Dated, Agartala, 29/10/2019 relating to 'College Development Fee' in all kinds of expenditure.

  
(Saju Vaheed A, IAS)  
Director

Department of Higher Education, Tripura

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Government of Tripura

Education (Higher) Department

No. F.4 (11-4)-DHE/BGT (FIN)/19-20/ 2751(07) Dated, Agartala, the...15.../06/2020

To


The Principal/ Principal (I/C)

College for

information and necessary action please.

*Copy also forwarded to:*

1. PS to the Hon,ble Minister, Education Department.
2. PS to the Secretary, Higher Education Department.

  
(Saju Vaheed A, IAS)  
Director

Department of Higher Education, Tripura

**Annexure-1**

CS Form No.6; Book No: .....

Receipt No: .....

**GOVERNMENT OF TRIPURA, DEPARTMENT OF HIGHER EDUCATION**

Agartala, Tripura (West)

(----- Name of the College -----)

**Voucher of Receipt from Students**

Date: ...../ ...../ 20 .....

Name of Student:.....Course: .....

Semester: Odd - I / III / V/ VII/ IX; Even - II / IV / VI/ VIII/ X;

Roll No.: .....

Particulars		Amount (Rs.)
<b>A. Admission and Other Fees:</b>		
i	Admission	
ii	Other (Tuition Fees, Late Fees, Fines etc.)	
<b>B. Annual Fees:</b>		
i	Games & Sports	
ii	Magazine	
iii	Student Welfare	
iv	Common Room	
v	Union General Election	
vi	Social Entertainment	
<b>C. Cultural &amp; Festival Fund:</b>		
i	Saraswati Puja	
ii	Fresher's Welcome (Nabin Baran)	
iii	Teacher's Day	
iv	Observation of Independent & Republic Day	
v	College Foundation Day	
<b>D. Sessional/ Internal Exam Fees:</b>		
<b>E. University Fees:</b>		
i	Registration & Sports	
ii	Examination (With Practical Exam)	
<b>F. Miscellaneous:</b>		
i	Library Fee & Fines	
ii	Identity Card	
iii	College Development Fee	
iv	Laboratory Charges & Caution Money (For B.Sc.)	
<b>TOTAL</b>		

Signature of Cashier: \_\_\_\_\_

*No money shall be received in the College Office except for a receipt properly filled in and immediately issued and no money will be taken as paid unless a College receipt can be produced if called for Students are, therefore, advised to Preserve this receipts carefully and present all fees with their Fee cards duly filled in which be signed by the cashier when receiving.*



**Annexure-2****Course wise Fees Collection Structure (All Semester)**

Semester	Sec.	Description of Fees	Heads of Fund	Collection Period
ODD SEMESTER (I, III & V)				
I	A	Admission & Other Fees	I-II	Semester
	B	Annual Fees	III	Annually
	C	Cultural/ Festival Fund	IV	Annually
	D	Sessional/ Internal Exam (College)	V	Semester
	E	Registration & Sports (University)	VI	1 (One) Time
	F	Library Fee	VIII	Semester
		Identity Card	IX	1 (One) Time
		College Development Fee	X	Semester
		Lab. Charges & Caution Money (B.Sc.)	XI	Annually
III, V VII & IX	A	Admission & Other Fees	I-II	Semester
	B	Annual Fees	III	Annually
	C	Cultural/ Festival Fund	IV	Annually
	D	Sessional/ Internal Exam (College)	V	Semester
	F	Library Fee	VIII	Semester
		College Development Fee	X	Semester
		Lab. Charges & Caution Money (B.Sc.)	XI	Annually
EVEN SEMESTER (II, IV & VI)				
II, IV, VI, VIII & X	A	Admission & Other Fees	I-II	Semester
	D	Sessional/ Internal Exam (College)	V	Semester
	F	Library Fee	VIII	Semester
		College Development Fee	X	Semester

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Annexure-3

(----- Name of the College -----)

**Government of Tripura**

(----- Address in Details -----)

No. F..... /2019-20/

Dated,...../...../20....

**SANCTION MEMO**

Sanction is hereby accorded of an amount of not exceeding Rs...../-  
 (Rupees.....) only for withdrawal from  
 the **Heads No:** ..... and the **Bank Account No:** .....  
 of the Principal, Maharaja Bir Bikram College, Agartala, Tripura maintained with the  
State Bank of India, MBB College Branch to meet up the expenditure towards  
 ..... in the month of ....., 20....  
 in favour of Mr./ Mrs./ M/s.....

Principal,  
 Name of the College

To

(1) The DDO of this college for information & necessary action, and if there any advance payment of fund is made then make sure that the adjustment of the same would be submitted by the receiver / payee of fund within maximum of 15 (fifteen) days from the day of such payment.

(2) The Cashier of this college for information. He is instructed to prepare an Account Payee Cheque/ Bearer Cheque/ Demand Draft by getting consensus of DDO as well as after following all codal formalities for the above sanction amount in favour of Mr./ Mrs./ M/s:..... and transfer/ make payment by issuing Cheque/ RTGS/ NEFT/ Other payment process. It is mandatory to ensure proper entries of this transaction in all the relevant Books of Accounts. All the receipts & payment vouchers, bills, paper and documents of all kind of transactions should be obtained and collected and also preserve in safe custody for future reference.

Principal,  
 Name of the College

**Books of Accounts & Transaction Recording Process:****(1) Maintenance of the Receipt and Sanction Memo Register or RSMR:**

- (i) All kind of non-Government, non-Treasury funds Receipts and Payments/ Collection & Disbursement should be recorded and maintained in the left side and right side respectively in each and every page of the register;
- (ii) Daily total fees collection by issuing 'Receipt Voucher' and the other receipts/ deposits except voucher should be maintained by making separate entry in the receipt side where number of total voucher (TV) issue per day should be maintained separately in a particular column of the register.
- (iii) Every payment should be done by issuing 'Sanction Memo' and it should be recorded and maintained in the register separately for every payment;
- (iv) The serial number of 'Sanction Memo' should be maintained in numerical number for every financial year.

**(2) Maintenance of the Fund Receipt & Payment Register or FRPR:**

- (i) Receipts and payments related transactions of all heads (from Heads No. I to XV) including transaction of each and every heads of fund should be maintained separately in the particular column of the FR&PR register.
- (ii) Date wise total transactions should be maintained separately in particular column according to involvement with the financial years i.e., Current Year and Previous Year;
- (iii) Total current year transaction should be recorded and maintained in 'Total Receipt/ Payment' column no.19 and 'Balance' in column no. 20. All the transactions related with Previous Year should be maintained in 'Payment' column no. 21 and 'College Development Fund or CDF' in column no. 22 of the register;
- (iv) Date wise payment should be maintained by making entry in the respective column according to the payment related with 'Sanction Memo'. Before and after making any payment from any heads, calculation of heads wise balance is mandatory and every payment process shall be run by following **Balance-Payment-Balance** or **B-P-B** system;
- (v) The last and first entry in each and every page of FRPR should be the Balance entry by mentioning Balancing Figure (B.F.).



- (vi) Monthly interest and any pre-matured TFD interest amount credited into the account should be recorded in the column no. 18 and Heads No. XIV of this register after mentioning the date of credit in every financial year.

**(3) Maintenance of the Fund Control Register or FCR:**

- (i) Date wise total funds of all heads/ sources should be maintained by this register where total fund must be equal and similar with the balance shows in the Bank A/c.
- (ii) All kinds of transactions in the bank under the Flexi Deposit Bank A/C, financial analysis should be maintained in this register as highlighted in the Bank A/c statement.
- (iii) Date wise total credited interest (Pre-matured and Matured TFDs) in the Bank A/c should be recorded as receipt in the register according to the date of credit of the same.
- (iv) At the end of every month balance amount of the register should be reconciled with the balance shows in 'Balance Certificate' issued by the Bank for ensuring the total balance of fund.
- (v) The register is require to be maintained as up to date condition.

**(4) Maintenance of Cash Book:**

- (i) The Cash Book should be maintained according to date wise transactions where recording of monthly opening and closing balance will mandatory;
- (ii) Each and every pre-matured TFD interest and yearly total Matured TFD interest amount should be accounted as receipts in the Cash Book on the basis of date of credit into the Bank A/c;
- (iii) The closing balance of every month must be reconciled and verified with the balance highlighted in the 'Balance Certificate' issued by the Bank;
- (iv) In any particular date the balance highlighted in FRPR, FCR and CB would be always equal if all transactions are recorded properly. further in 31st March of every year the total balance highlighted in 03 (three) registers such as FR&PR, FCR and CB should be similar.

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## Department of Higher Education, Government of Tripura

VSMR Page No:

Voucher & Sanction Memo Records

Name of the Institution: .....

For the month of..... 20.....

Records of Receipt Vouchers							Records of Sanction Memos					
Date	V. Sl. No		Total Vou.	Particulars	Total Amount (Rs)	Remarks	Date	SM No.	Particulars	Name	Total Amount (Rs)	Reamrks
From	To											
10/1/20	1	5	5	Admission	150		20/2/20	1,2	Puja & Other	XYZ	60	
20/2/20	-	-	-	Interest	5	TFD						
2020-21 FY							2020-21 FY					
1/4/20	-	-	X	CDF & oth.	30	File No.	2/4/20	1,2,3	S. Exam &	XYZ	120	
5/5/20	6	10	5	E. Fees (U)	70		30/6/20	4,5,6,	E. (U) & O	XYZ	95	
30/6/20	-	-	-	Interest	10	TFD	9/10/20	7,8	Dev. & Univ.	XYZ	470	
4/7/20	11	20	10	do	460		1/11/20	9	S. Exam	XYZ	20	
20/7/20	21	35	15	do	500		31/12/20	10	Univ. Exam	TU	80	
9/10/20	-	-	-	Interest	20	TFD	12/2/21	11	S. Puja	XYZ	*130	CDC Resolution
10/11/20	36	45	10	Exam. Fees (Univ.)	100		1/3/21	12,13,14	Admission, Sports, Dev.	XYZ	240	
4/1/21	-	-	X	Donation	10	File No.	31/3/21	15,16	Dev. & Other	XYZ	130	
10/1/21	46	50	5	Admission	150							
12/1/21	51	54	4	do	140							
12/2/21	-	-	-	Interest	5	TFD						
1/3/21	-	-	-	Interest	10	TFD						
15/3/21	55	56	2	Other Fees	340							
31/3/21	-	-	-	Interest	80	TFD						
2021-22 FY							2021-22 FY					
4/4/21	-	-	X	Others	20	File No.	1/4/21	1	S. Exam	XYZ	120	



## Fund Receipt &amp; Payment Records

Name of the College/ Institution: .....

For the month of ..... 20.....

Date	Receipt, Payment, Balance & Transfer	Particulars	TV/ F/ SM No.	Receipt & Payment Under Different Heads & Sources														Current Year		(Previous Year)		Total Balance (Rs.)
				I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	Total Rec / Pay (Rs.)	Balance (Rs)	Payment (Rs.)	XV College Develop Fund (CDF) (Rs.)	
				A: Admission		B	C	D	E: University Fees		F: Miscellaneous Fees				Other Funds							
				Admi Fees	Other Fees	Annual Fees	Culture & Festiv	Sess./ Inter Exam	Regist & Sports	Univ Semes Exam	Libr Fees	Ident Card Fees	Colle Dev Fee	Lab Char & Other	IRGS Fund	S P Fund	Misc Fund					
				Sem	Sem	Ann	Ann	Sem	1-Time	Sem	Sem	1-Time	Sem	Ann	Period	Perio	Perio					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19= 5 (+/-) 18	20= ^20 (+/-) 19	21	22= ^22+ (19) or ^22+20 or ^22-21	23= 20+22 or ^20+22
1/1	Balance	All Heads	-	-	-	5	50	5	-	50	20	-	100	50	-	10	10	-	300	-	-	300
10/1	Receipt	Admiss	5	10	-	-	-	20	-	-	10	-	100	-	10	-	-	150	450	-	-	450
20/2	Receipt	Inerest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5	455	-	-	455
20/2	Balance	--	-	10	-	5	50	25	-	50	30	-	200	50	10	10	15	-	455	-	-	455
20/2	Payment	Puja &	1,2	10	-	-	50	-	-	-	-	-	-	-	-	-	-	60 <sup>1</sup>	390	-	-	390
20/2	Balance	Closing	-	-	-	5	-	25	-	50	30	-	200	50	10	10	15	-	395	-	-	395
31/3	Transfer	Openin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	395	395
1/4	Receipt	Other	X	-	-	-	-	-	-	-	-	-	-	-	10	10	10	30	30	-	395	425
2/4	Payment	S.Exam	1,2,3	-	-	-	-	(15)	-	-	-	-	(100)	-	-	-	5	5 <sup>2</sup>	25	115 <sup>2</sup>	280	305
2/4	Balance	--	-	-	-	-	-	-	-	-	-	-	-	-	10	10	5	-	25	-	280	305
5/5	Receipt	Exam Fe	5	-	-	-	-	-	-	70	-	-	-	-	-	-	-	70	95	-	280	375
30/6	Receipt	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10	105	-	280	385
30/6	Balance	--	-	-	-	-	-	-	-	70	-	-	-	-	10	10	15	-	105	-	280	385
30/6	Payment	Ex (U) &	4,5,6	-	-	-	-	-	-	50	-	-	-	(20)	10	10	5	75 <sup>3</sup>	30	20 <sup>3</sup>	260	290
30/6	Balance	--	-	-	-	-	-	-	-	20	-	-	-	-	-	-	10	-	30	-	260	290
4/7	Receipt	Admiss	10	10	-	10	100	20	150	-	10	10	100	50	-	-	-	460	490	-	260	750
20/7	Receipt	Admiss	15	10	-	10	100	20	150	-	10	10	100	50	-	20	20	500	990	-	260	1250
9/10	Receipt	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	20	1010	-	260	1270
9/10	Balance	-	-	20	-	20	200	40	300	20	20	20	200	100	-	20	50	-	1010	-	260	1270



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## Department of Higher Education, Government of Tripura

FRPR Page No:

## Fund Receipt &amp; Payment Records

Name of the College/ Institution: .....

For the month of ..... 20.....

Date	Receipt, Payment, Balance & Transfer	Particulars	TV F/ SM No.	Receipt & Payment Under Different Heads & Sources														Current Year		(Previous Year)		Total Balance (Rs.)
				I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	Total Rec / Pay (Rs.)	Balance (Rs)	Pay-ment (Rs.)	XV College Develop Fund (CDF) (Rs.)	
A: Admission	B	C	D	E: University Fees		F: Miscellaneous Fees				Other Funds												
Admi Fees	Other Fees	Annual Fees	Culture & Festiv Ann	Sess / Inter Exam Sem	Regist & Sports 1-Time	Univ Semes Exam Sem	Libr Fees Sem	Identi Card Fees 1-Time	Colle Dev Fee Sem	Lab Char & Other Ann	IRGS Fund Period	S P Fund Perio	Misc Fund Perio									
Sem	Sem	Ann	Ann	Sem	1-Time	Sem	Sem	1-Time	Sem	Ann	Period	Perio	Perio									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19= 6 (+/-) 18	20= ^20 (+/-) 19	21	22= ^22+(19) or ^22+20 or ^22-21	23= 20+22 or ^20+22
9/10	Balance	-	-	20	-	20	200	40	300	20	20	20	200	100	-	20	50	-	1010	-	260	1270
9/10	Payment	Ami Dep.	7,8	20	-	10	100	20	300	-	-	20	-	-	-	-	-	470 <sup>4</sup>	540	-	-260	800
9/10	Balance	-	-	-	-	10	100	20	-	20	20	-	200	100	-	20	50	-	540	-	260	800
1/11	Payment	S. Exam	9	-	-	-	-	20	-	-	-	-	-	-	-	-	-	20 <sup>5</sup>	520	-	260	780
1/11	Balance	-	-	-	-	10	100	-	-	20	20	-	200	100	-	20	50	-	520	-	260	780
10/11	Receipt	Exam Fe	10	-	-	-	-	-	-	100	-	-	-	-	-	-	-	100	620	-	260	880
31/12	Balance	-	-	-	-	10	100	-	-	120	20	-	200	100	-	20	50	-	620	-	260	880
31/12	Payment	Exam (U)	10	-	-	-	-	-	-	80	-	-	-	-	-	-	-	*80 <sup>6</sup>	540	-	260	800
31/12	Balance	-	-	-	-	10	100	-	-	40	20	-	200	100	-	20	50	-	540	-	260	800
4/1	Receipt	Donation	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(10)	-	-	270	810
10/1	Receipt	Admissio	5	10	-	-	-	10	-	-	10	-	100	-	10	-	10	150	690	-	270	960
12/1	Receipt	Admissio	4	10	10	-	-	10	-	-	10	-	100	-	-	-	-	140	830	-	270	1100
12/2	Receipt	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5	835	-	270	1105
12/2	Balance	-	-	20	10	10	100	20	-	40	40	-	400	100	10	20	65	-	835	-	270	1105
12/2	Payment	S Puja	11	-	-	-	*130	-	-	-	-	-	-	-	-	-	-	100 <sup>7</sup>	735	*30 <sup>7</sup>	240	975
12/2	Balance	-	-	20	10	10	-	20	-	40	40	-	400	100	10	20	65	-	735	-	240	975

Department of Higher Education, Government of Tripura

FRPR Page No:

Fund Receipt & Payment Records

Name of the College/ Institution: .....

For the month of ..... 20.....

Date	Receipt, Payment, Balance & Transfer	Particulars	TV F/ SM No.	Receipt & Payment Under Different Heads & Sources														Current Year		(Previous Year)		Total Balance (Rs.)
				I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	Total Rec / Pay (Rs.)	Balance (Rs.)	Pay-ment (Rs.)	XV College Develop Fund (CDF) (Rs.)	
Admi Fees	Other Fees	Annual Fees	Culture & Festiv Ann	Sess / Inter Exam Sem	Regist & Sports 1-Time	Univ Semes Exam Sem	Libr Fees Sem	Identi Card Fees 1-Time	Colle Dev Fee Sem	Lab Char & Other Ann	IRGS Fund Period	SP Fund Perio	Misc Fund Perio									
Sem	Sem	Ann	Ann	Sem	1-Time	Sem	Sem	1-Time	Sem	Ann	Period	Perio	Perio									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19= 6 (+/-) 18	20= ^20 (+/-) 19	21	22= ^22+20 or ^22+19 or ^22-21	23= 20+22 or ^20+22
12/2	Balance	-	-	20	10	10	-	20	-	40	40	-	400	100	10	20	65	-	735	-	240	975
1/3	Receipt	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10	745	-	240	985
1/3	Balance	-	-	20	10	10	-	20	-	40	40	-	400	100	10	20	75	-	745	-	240	985
1/3	Payment	Sport &	12,13,14	20	-	10	-	-	-	-	10	-	200	-	-	-	-	240 <sup>8</sup>	505	-	240	745
1/3	Balance	-	-	-	10	-	-	20	-	40	30	-	200	100	10	20	75	-	505	-	240	745
15/3	Receipt	Other Fee	2	20	10	-	-	-	-	-	-	-	-	-	150	160	-	340	845	-	240	1085
31/3	Balance	-	-	20	20	-	-	20	-	40	30	-	200	100	160	180	75	-	845	-	240	1085
31/3	Payment	Develop &	15, 16	20	-	-	-	-	-	-	-	-	60	50	-	-	-	130 <sup>9</sup>	715	-	240	955
31/3	Balance	-	-	-	20	-	-	20	-	40	30	-	140	50	160	180	75	-	715	-	240	955
31/3	Interest	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80	80	795	-	240	1035
31/3	Balance	-	-	-	20	-	-	20	-	40	30	-	140	50	160	180	155	-	795	-	240	1035
31/3	Transfer	Cl. Bala.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1035	1035
1/4	Payment	S. Exam	1	-	-	-	-	(15)	-	-	-	-	(100)	-	-	-	(5)	-	-	120 <sup>10</sup>	915	915
4/4	Receipt	Others	X	-	-	-	-	-	-	-	-	-	-	-	-	-	20	20	20	-	915	935



Department of Higher Education, Government of Tripura

FCR Page No:

Fund Control Records

Name of the College/ Institution: .....

For the month of..... 20.....

Date	Particulars (Receipt & Payment)	TV/ F/ SM No.	Opening Balance (Rs.)	Receipt & Credit (Rs.)	Analysis of Financial Transactions (Under the System of PIRSA)								Grand Total (Rs.)	Payment & Debit (Rs.)	Closing Balance (Rs.)	Remarks
					Balance (Rs.)	Receipt & Credit (Rs.)	Total (Rs.)	TFD (Rs.)	Balance (Rs.)	Cum. TFDs (Rs.)	Payment & Debit (Rs.)	Balance After Payment (Rs.)				
1	2	3	4	5	6	7	8 = 6 + 7	9	10 = 8 - 9	11 = (^11 + 9) Or (^11 - ^9)	12	13 = 10 Or {10 (+9 + ^9) - 12}	14 = (4 + 5) Or (10 + 11) Or (11 + 12 + 13)	15	16 = (10 + 11) Or (11 + 13) Or (14 - 15)	17
1/1	Bal. Traf.		300	-	300	-	300	**300 <sup>3</sup>	-	300	-	-	300	-	300	
10/1	Receipt	5	300	150	-	150	150	× 100 <sup>1</sup>	50	400	-	50	450	-	450	
20/2	Payment	1,2	450	-	50	-	50	-	50	300	60 <sup>1</sup>	90	450	60	390	
20/2	Interest		390	5	90	5	95	-	95	300	-	95	395	-	395	
1/4	Receipt	X	395	30	95	30	125	× 100 <sup>2</sup>	25	400	-	25	425	-	425	
2/4	Payment	1,2,3	425	-	25	-	25	-	25	300	120 <sup>2</sup>	5	425	120	305	
5/5	Receipt	5	305	70	5	70	75	-	75	300	-	75	375	-	375	
30/6	Payment	4,5,6	375	-	75	-	75	-	75	200	95 <sup>3</sup>	80	375	95	280	
30/6	Interest		280	10	80	10	90	-	90	200	-	90	290	-	290	
4/7	Receipt	10	290	460	90	460	550	500	50	700	-	50	750	-	750	
20/7	Receipt	15	750	500	50	500	550	× 500 <sup>4</sup>	50	1200	-	50	1250	-	1250	
9/10	Payment	7,8	1250	-	50	-	50	-	50	700	470 <sup>4</sup>	80	1250	470	780	
9/10	Interest		780	20	80	20	100	× 100 <sup>5</sup>	-	800	-	-	800	-	800	
1/11	Payment	9	800	-	-	-	-	-	-	700	20 <sup>5</sup>	80	800	20	780	
10/11	Receipt	10	780	100	80	100	180	× 100 <sup>7</sup>	80	800	-	80	880	-	880	
31/12	Payment	10	880	-	80	-	80	-	80	800	80 <sup>*</sup>	-	880	80	800	
Total		---	---	1345	---	1345	---	---	---	---	845	---	---	845	---	---



Department of Higher Education, Government of Tripura

FCR Page No:

Fund Control Records

Name of the College/ Institution: .....

For the month of..... 20.....

Date	Particulars (Receipt & Payment)	F / SM No.	Opening Balance (Rs.)	Receipt & Credit (Rs.)	Analysis of Financial Transactions (Under the System of PIRSA)								Grand Total (Rs.)	Payment & Debit (Rs.)	Closing Balance (Rs.)	Remarks
					Balance (Rs.)	Receipt & Credit (Rs.)	Total (Rs.)	TFD (Rs.)	Balance (Rs.)	Cum. TFDs (Rs.)	Payment & Debit (Rs.)	Balance After Payment (Rs.)				
1	2	3	4	5	6	7	8 = 6 + 7	9	10 = 8 - 9	11 = (^11 + 9) Or (^11 - ^9)	12	13 = 10 Or {10 (+9 + ^9) - 12}	14 = (4 + 5) Or (10 + 11) Or (11 + 12 + 13)	15	16 = (10 + 11) Or (11 + 13) Or (14 - 15)	17
4/1	Receipt	X	800	10	-	10	10	-	10	800	-	10	810	-	810	
10/1	Receipt	5	810	150	10	150	160	×100 <sup>7</sup>	60	900	-	60	960	-	960	
12/1	Receipt	4	960	140	60	140	200	×200 <sup>6</sup>	-	1100	-	-	1100	-	1100	
12/2	Payment	11	1100	-	-	-	-	-	-	900	130 <sup>6</sup>	70	1100	130	970	
12/2	Interest		970	5	70	5	75	-	75	900	-	75	975	-	975	
1/3	Payment	12,13, 14	975	-	75	-	75	-	75	700	240 <sup>7</sup>	35	975	240	735	
1/3	Interest		735	10	35	10	45	-	45	700	-	45	745	-	745	
15/3	Receipt	2X	745	340	45	340	385	**300 <sup>8</sup>	85	1000	-	85	1085	-	1085	
31/3	Payment	15,16	1085	-	85	-	85	-	85	900	130 <sup>8</sup>	55	1085	130	955	
31/3	Interest		955	80	55	80	135	×100 <sup>9</sup>	65	1000	-	35	1035	-	1035	
1/4	Payment	1	1035	-	35	-	35	-	35	900	120 <sup>9</sup>	15	1035	120	915	
4/4	Receipt	X	915	20	15	20	35	-	35	900	-	35	935	-	935	
Total		---	---	755	---	755	---	---	---	---	620	---	---	620	---	---

## Department of Higher Education, Government of Tripura

CB Page No.

Name of the College/ Institution: .....

**CASH BOOK**

For the month of..... Year: 20..... – 20.....

Dr.

Cr.

Date	Particulars	F/ TV/ SM No.	Cash (Rs.)	Bank (Rs.)	Total (Rs.)	Date	Particulars	F/ TV/ SM No.	Cash (Rs.)	Bank (Rs.)	Total (Rs.)
1/1/20	Opening Balance (Transfer)			300	300						
10/1/20	To Admission of Sem-I (Admission fee receipt)	5		150	150	10/1/20	By Balance c/d-			450	450
				450	450					450	450
31/1/20	To Balance b/d			450	450	31/1/20	Closing Balance			450	450
				450	450					450	450
1/2/20	Opening Balance			450	450	20/2/20	By XYZ -	1,2		60	60
20/2/20	To Interest of A/c (TFD Int. credited in the ..)	-		5	5		(Ch. vide no. issued for Puja)				
				455	455	"	By Balance c/d			395	395
				455	455					455	455
29/2/20	To Balance b/d			395	395	29/2/20	Closing Balance			395	395
				395	395					395	395
1/3/20	Opening Balance			395	395	31/3/20	Closing Balance			395	395
				395	395					395	395
	<b>2020-21</b>						<b>2020-21</b>				
1/4/20	Opening Balance			395	395						
"	To IDF & others (Fund receipt for develop.)	X		30	30	1/4/20	By Balance c/d			425	425
				425	425					425	425
2/4/20	To Balance b/d-			425	425	2/4/20	By XYZ	1,2,3		120	120
							(Ch. vide no. issued for SE)				
						"	By Balance c/d			305	305
				425	425					425	425



## Department of Higher Education, Government of Tripura

CBPage No.

Name of the College/ Institution: .....

**CASH BOOK**

For the month of..... Year: 20..... – 20.....

Dr.

Cr.

Date	Particulars	F/ TV/ SM No.	Cash (Rs.)	Bank (Rs.)	Total (Rs.)	Date	Particulars	F/ TV/ SM No.	Cash (Rs.)	Bank (Rs.)	Total (Rs.)
30/4/20	To Balance b/d			305	305	30/4/20	Closing Balance			305	305
				<b>305</b>	<b>305</b>					<b>305</b>	<b>305</b>
1/5/20	Opening Balance			305	305						
5/5/20	To Exam Fee (University)	5		70	70	5/5/20	By Balance c/d			375	375
	(Receipt exam fee from...)			<b>375</b>	<b>375</b>					<b>375</b>	<b>375</b>
31/5/20	To Balance b/d			375	375	31/5/20	By Balance c/d			375	375
				<b>375</b>	<b>375</b>					<b>375</b>	<b>375</b>
1/6/20	Opening Balance			375	375	30/6/20	By XYZ	4,5,6		95	95
30/6/20	To Interest of A/c	-		10	10		(Ch. vide no. issued for Exa.)				
	(TFD Int. credited in the ..)						Closing Balance			290	290
				<b>385</b>	<b>385</b>					<b>385</b>	<b>385</b>
1/7/20	Opening Balance			290	290						
4/7/20	To Exam Fee (University)	10		460	460	4/7/20	By Balance c/d			750	750
	(Receipt exam fee from...)			<b>750</b>	<b>750</b>					<b>750</b>	<b>750</b>
20/7/20	To Balance b/d			750	750						
..	To Exam Fee (University)	15		500	500	20/7/20	By Balance c/d			1250	1250
	(Receipt exam fee from...)			<b>1250</b>	<b>1250</b>					<b>1250</b>	<b>1250</b>
31/7/20	To Balance b/d			1250	1250	31/7/20	By Balance c/d			1250	1250
				<b>1250</b>	<b>1250</b>					<b>1250</b>	<b>1250</b>



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**Department of Higher Education, Government of Tripura**

CBPage No.

Name of the College/ Institution: .....

**CASH BOOK**

For the month of..... Year: 20..... – 20.....

Dr.

Cr.

Date	Particulars	F/ TV/ SM No.	Cash (Rs.)	Bank (Rs.)	Total (Rs.)	Date	Particulars	F/ TV/ SM No.	Cash (Rs.)	Bank (Rs.)	Total (Rs.)
1/10/20	Opening Balance			1250	1250	9/10/20	By XYZ	7.8		470	470
9/10/20	To Interest of A/c	-		20	20		(Ch. vide no. issued for D)				
	(TFD Int. credited in the ..)						By Balance c/d			800	800
				1270	1270					1270	1270
31/10/20	To Balance b/d			800	800	31/10/20	Closing Balance			800	800
				800	800					800	800
1/11/20	Opening Balance			800	800	1/11/20	By XYZ	9		20	20
							(Ch. vide no. issued for SE)				
							By Balance c/d			780	780
				800	800					800	800
10/11/20	To Balance b/d			780	780						
	To Exam Fee (University)	10		100	100	10/11/20	By Balance c/d			880	880
	(Receipt exam fee from...)			880	880					880	880
30/11/20	To Balance b/d			880	880	30/11/20	Closing Balance			880	880
				880	880					880	880
1/12/20	To Opening Balance			880	880	31/12/20	By Tripura University	10		80	80
							(Ch. vide no. issued for E.F.)				
							Closing Balance			800	800
				880	880					880	880
1/1/21	Opening Balance			800	800						
4/1/21	To Donation of Mr./Mrs	X		10	10	4/1/21	By Balance c/d			810	810
	(Receipt donation)			810	810					810	810

Department of Higher Education, Government of Tripura

CBPage No.

Name of the College/ Institution: .....

**CASH BOOK**

For the month of..... Year: 20..... – 20.....

Dr. Cr.

Date	Particulars	F/ TV/ SM No.	Cash (Rs.)	Bank (Rs.)	Total (Rs.)	Date	Particulars	F/ TV/ SM No.	Cash (Rs.)	Bank (Rs.)	Total (Rs.)
10/1/21	To Balance b/d			810	810						
..	To Admission of Sem-III (Admission fee receipt)	5		150	150	10/1/21	By Balance c/d			960	960
				960	960					960	960
12/1/21	To Balance b/d			960	960						
..	To Admission of Sem-V (Admission fee receipt)	4		140	140	12/1/21	By Balance c/d			1100	1100
				1100	1100					1100	1100
1/2/21	Opening Balance			1100	1100	12/2/21	By XYZ	11		130	130
12/2/21	To Interest of A/c (TFD Int. credited in the ..)	-		5	5		(Ch. vide no. issued for Puja)				
						..	By Balance c/d			975	975
				1105	1105					1105	1105
1/3/21	Opening Balance			975	975	1/3/21	By XYZ	12,13, 14		240	240
..	To Interest of A/c (TFD Int. credited in the ..)	-		10	10		(Ch. vide no. for A. Sports ..)				
						..	By Balance c/d			745	745
				985	985					985	985
15/3/21	To balance b/d			745	745						
..	To Other Fee (Receipt fees of other...)	2,X		340	340	15/3/21	By Balance c/d			1085	1085
				1085	1085					1085	1085
31/3/21	To balance b/d			1085	1085	31/3/21	By XYZ	15,16		130	130
..	To Interest of A/c (TFD Int. credited in the ..)	-		80	80		(Ch. vide no. issued for Dev.)				
						..	Closing Balance			1035	1035
				1165	1165					1165	1165



Name of the College/ Institution: .....

**For the month of..... Year: 20..... – 20.....**

Dr.

Cr.

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**Annexure-B**

**The following Parameters/ Provisions/ Terms & Conditions/ Service Facilities are mandatory to be followed and fulfilled by the Bank in the process of proper maintenance of the Flexi Deposit (FD) Bank Account for administrative convenience:**

1. All kinds of deposit & payment should operate through Flexi Deposit (Savings) A/c. Every Flexi Fixed Deposit (FFD)/ Term Fixed Deposit (TFD) should create and open from the available amount of FD (Savings) A/c.
2. The maximum & minimum amount of every FFD/ TFD should be amounting of Rs.1 (One) lakh. The maximum tenure of every FFD/ TFD should be 01 (One) year and all the FFD/ TFD will remain active only up to 31st March of every financial year.
3. The available balance amount in FD (Savings) A/c must be in the figure of Rs.1000/- (thousand). Refund in FD (Savings) A/c should be made separately in multiple of Rs.1000/- in the case of any pre-mature/ mature withdrawal by following 'Last in First out' or LIFO method. **No penalty should be charged by the bank for any pre-mature FFD/ TFD withdrawal.**
4. Bank must issue account statements (Printed or Soft copy) regularly by declaring/ mentioning total FFD/TFD amount in the FD A/c when it is so asked to be supplied the same for accounting, verifying and monitoring purpose.
5. A Monthly Balance Certificate must be issued by the Bank in the last day of every month for reconciling as well as verifying the balance amount highlighted in the Books of Accounts of the Colleges.
6. Accrued interest from TFD/FFDs must be credited into the FD (Savings) A/c only, not in the TFD/ FFD Accounts. If there is any interest become receivable for any pre-mature withdrawal of TFDs/FFDs which was created more than 07 days before, it must be credited on the same day when such withdrawal will be made. But except interest of Pre-mature withdrawal other must be given/ credited into the account in the monthly basis in every financial year.
7. Bank must issue a statement of the Total Interest Amount in the last day of every financial year (i.e. 31st March).
8. All kinds of transactional service facilities related with the Cash-Less transactions other than the POS Machine such as Internet Banking, Mobile Banking, and Payment Apps etc. are must be provided by the Bank without any charges.
9. No Bank charges of any kind shall be charged and **account shall be treated a Government Account.**