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

No. F.4 (11-5)-DHE/BGT (FIN)/19-20/ 24/8(08) Dated, Agartala, the 25th May/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 Technical Institutes of the State under the Education (Higher) Department, Government of Tripura. The Books of Accounts maintenance of the Institutes under PIRSA will take immediate effect from 1st June, 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 nationalised Bank by 25th May, 2020 for the said funds of the Technical Institute. Before opening the Bank account please make sure that the Bank and Bank branch is agreed to supply at least 02 (two) POS Machine to the 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 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 fund 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 Vaiheed A. IAS)
Director
Department of Higher Education, Tripura

To
The Principal/ Principal I/C of the TIT, Narsingarh; Women’s Polytechnic, Hapania; Gomati District Polytechnic - Udaipur; TTAADC Polytechnic Institute - Khumulwng; Dhalai District Polytechnic - Ambassa; and North Tripura District Polytechnic -Dharmanagar.

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.
ANNEXURE-A

GUIDELINES FOR MAINTENANCE OF NON-GOVERNMENT, NON-TREASURY FUND IN TECHNICAL INSTITUTES

1. Introduction:
In order to ensure the non-Government, non-treasury funds management excluding NEQIP under the AICTE and other funds received from Government sources by all the Technical Institutes under the Education (Higher) Department, Government of Tripura and creating additional resources of revenue for the 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 Technical Institutes under the Education (Higher) Department.

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 Institutes including the uniform fee structure (Degree & Diploma separately), 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 Institutes;
   (c) To establish automatic cross-checking and reconciliation system for every financial transaction of the non-Government, non-treasury funds of the 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 Institutes;
   (e) To fulfil the requirement of funds as much as possible by generating additional resources from the internal revenue generation activities and using available sources of fund of the Institutes by ensuring proper fund control and management;
To establish an internal fund management system in the Institutes and Department for proper financial management, where every head 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 Institutes and 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 Fees:
   - (i) Admission Fee; (ii) Tuition Fee;

B. Annual Fees:
   - (i) Games & Sports Fee; (ii) Student's Group Insurance Fee; (iii) Cultural & Festival Fee; (iv) Student Welfare Fee; (v) Session Charge;

C. Internal/Sessional Exam Fees:

D. University Fees:
   - (i) Registration & Sports; (ii) Examination Fee (With Practical Exam);

E. Caution Money:

F. Other Fees:
   - (i) Laboratory Development Fee; (ii) Institutional Development Fee; (iii) Miscellaneous (Identity Card and others);

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

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>HEADS</th>
<th>Collection Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Admission Fees:</td>
<td>I-II</td>
<td>Semester</td>
</tr>
<tr>
<td>i Admission Fee</td>
<td>I</td>
<td>Semester</td>
</tr>
<tr>
<td>ii Tuition Fee</td>
<td>II</td>
<td></td>
</tr>
<tr>
<td>B. Annual Fees:</td>
<td>III-VII</td>
<td>Annually</td>
</tr>
<tr>
<td>i Games &amp; Sports Fee</td>
<td>III</td>
<td></td>
</tr>
<tr>
<td>ii Student's Group Insurance Fee</td>
<td>IV</td>
<td></td>
</tr>
<tr>
<td>iii Cultural &amp; Festival Fee</td>
<td>V</td>
<td>Annually</td>
</tr>
</tbody>
</table>

Page 2 of 7
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-A(1) & A(2) respectively. There will be a periodical fees record/document namely 'Fee Book' issued to the students by the Institutes as format in Annexure-A(3) in which document semester wise fees collection would be recorded and authenticated by the concern officials of the Institute at the time of fees collection.

(4) Maintenance of Accounts:

The whole accounts of the Institutes will be maintained into two major types of accounts namely (i) Government Treasury Fund and (ii) Non-Government, Non Treasury Funds (excluding NEQIP under the AICTE and other funds received from Government sources).

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 all the heads and sources including all kinds of receipts from the students and its related payment will be maintained through a single Bank A/C, single Cash book along with other registers of the system for all kinds of financial transaction 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' and 'Bank Challan' only;

(ii) Other Receipts (excluding from Students) will be recorded in the 'Receipt' side of the 'Receipts & 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 Institution (as per given format in Annexure-A (4)).

(ii) The Balance amount (fund) of every head including Other Fees like Laboratory Development Fee (XII), Institutional Development Fee (XIII), Miscellaneous Fee (XIV) and Internal Revenue Generation Scheme Fund (XV) will be transferred and recorded into the *Institutional Development Fund* or IDF (XVI) at the end of 31st March 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 IDF 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 session/ period 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 *Institutional Development Committee* (IDC) on the basis of Students and interest of the Institute 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 Institutional Development Fund*) and (c) *Fund Control Register or FCR* (*for recording banking financial transactions*) shall be required to be maintained as format given in Annexure - A(5). The maintenance process of the registers are briefly mentioned as below:

(a) **Maintenance of the Receipt & Sanction Memo Register (RSMR):**

(i) Daily total fund collection from the students through ‘Voucher of Receipts from Students’/ Bank Challan and others receipts should be maintained in the separate row of the Register.
(ii) The Counter I/C should record daily total collection of fund and other cash less transaction in daily-regular basis. The Counter I/C should hand over all the records and collected fund to the Cashier in daily basis for depositing the cash into Bank and proper accounting of total collected fund of the Institute.

(iii) The DDO and Head of Institution should checked and verified all kinds of fund collection through the counter including registers and accounts time to time at least once within a month.

(b) Maintenance of the Fund Receipts and Payment Register (FRPR):

(i) All kinds of Heads/ Sources of receipts and payment of the Institute should be maintained in the particular columns of the FRPR register. The register will be maintained by the Cash Section of the Institute.

(ii) The Current Year’s date wise total receipts/ payments and Balance Amount will be recorded in the Column No.20 and 21 respectively. All Payments which are related with the collection in previous year and disbursable from the Institutional Development Fund or IDF (XVI) should be recorded in the Column No.22.

(iii) The Total Balance amount of the Institute (total Current Year balance amount and Institutional Development Fund/ IDF) will be maintained in the Column No.24 of the register.

(iv) Total monthly credited interest will be recorded in the Miscellaneous Column (XIV) and transferred and accounted in the Institutional Development Fund (IDF) at the end of every FY.

(c) 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 Bank A/c balance.

(ii) All kinds of financial transactions through bank and its financial analysis should be maintained in this register as highlighted in the Flexi Deposit Bank A/C statement.

(iii) 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 the ‘Balance Certificate’ issued by the Bank for ensuring the total balance of fund.
(v) The register is required to be maintained as up to date condition after analysis and verifying the Bank A/c statement.

(d) Maintenance of Cash Book:
   (i) The Cash Book should be maintained according to date wise transactions including Cash in hand and Cash at Bank where recording of monthly opening and closing balance is 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' which will be issued by the Bank;
   (iv) In any particular date the balance highlighted in FCR and CB should be always equal, further in 31st March of every year the total balance highlighted in 03 (three) registers such as FR&PR, FCR and CB would be similar.

(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 nationalized Bank. The 'Terms & Conditions' for opening and maintaining the Flexi Deposit Bank Account of the Institutes are given in ANNEXURE-B.

(8) Accounting of Credited Interest Amount:
Any payment/dischurserment is not permissible from the credited interest amount. Every institute must inform and report about the monthly/yearly total interest amount to the Director, Education (Higher) Department, Government of Tripura by the 1st week of date of credit in each and every month/yearly.

(9) Constitution of the Institutional Development Committee (IDC):
By virtue of the post the Head of Institute will be the Chairman of the Institutional Development Committee (IDC). All the Head of Department (HoD)/HoD (I/C) of every Branch/Department, DDO and Cashier of the Institute are to be included as the members of the Institutional Development Committee (IDC).
(10) Guidelines for Expenditure of Institutional Development Fund (IDF):
The Institutional Development Fee and Institutional Development Fund (IDF) should be maintained by following the Guidelines for Expenditure of Institutional Development Fee very strictly as and when it would be issued by the Department in Memorandum including collection of this fee.

(Saju Vaheed A, IAS)
Director
Department of Higher Education, Tripura

Government of Tripura
Education (Higher) Department
Shiksha Bhawan, Office Lane, Agartala, Tripura - 799001
No. F.4 (11-5)-DHE/BGT (FIN)/19-20/2449 (08) Dated, Agartala, the 07/....../05/2020

To
The Principal/Principal (I/C)

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
CS Form No.6; Book No: ……

Receipt No: ………

GOVERNMENT OF TRIPURA, DEPARTMENT OF HIGHER EDUCATION
Agartala, Tripura (West)

INSTITUTE

Voucher of Receipt from Students

Date: ……/ ……../ 20 ……

Name of Student: …………………………………………………Branch: ………………………………………

Semester: Odd - I / III / V / VII; Even - II / IV / VI / VIII; Roll No: ………………………………………

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Admission Fees:</td>
<td></td>
</tr>
<tr>
<td>i Admission Fee</td>
<td></td>
</tr>
<tr>
<td>ii Tuition Fee</td>
<td></td>
</tr>
<tr>
<td>B. Annual Fees:</td>
<td></td>
</tr>
<tr>
<td>i Games &amp; Sports Fee</td>
<td></td>
</tr>
<tr>
<td>ii Students Group Insurance Fee</td>
<td></td>
</tr>
<tr>
<td>iii Cultural &amp; Festival Fee</td>
<td></td>
</tr>
<tr>
<td>iv Student Welfare Fee</td>
<td></td>
</tr>
<tr>
<td>v Session Charge</td>
<td></td>
</tr>
<tr>
<td>C. Internal/ Sessional Exam Fees:</td>
<td></td>
</tr>
<tr>
<td>D. University Fees:</td>
<td></td>
</tr>
<tr>
<td>i Registration &amp; Sports Fee</td>
<td></td>
</tr>
<tr>
<td>ii Examination (With Practical Exam)</td>
<td></td>
</tr>
<tr>
<td>E: Caution Money</td>
<td></td>
</tr>
<tr>
<td>F. Other Fees:</td>
<td></td>
</tr>
<tr>
<td>i Laboratory Development Fee</td>
<td></td>
</tr>
<tr>
<td>ii Institutional Development Fee</td>
<td></td>
</tr>
<tr>
<td>iii Miscellaneous (ID Card &amp; others)</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL

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.

***
### Fees Collection Structure of the Technical Institutes (Degree and Diploma)

<table>
<thead>
<tr>
<th>Semester</th>
<th>Category of Fees</th>
<th>Description of Fees</th>
<th>Heads of Fund</th>
<th>Collection Period</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ODD SEMESTER (I, III, V &amp; VI)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>A: Admission Fees</td>
<td>Admission Fee</td>
<td>I</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tuition Fee</td>
<td>II</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Games &amp; Sports Fee</td>
<td>III</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Students Group Insurance Fee</td>
<td>IV</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cultural &amp; Festival Fee</td>
<td>V</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Student Welfare Fee</td>
<td>VI</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Session Charge</td>
<td>VII</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td>B: Annual Fees</td>
<td>Internal/ Sessional Exam Fee</td>
<td>VIII</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td>C: Internal Exam Fees</td>
<td>University: Registration &amp; Sports</td>
<td>IX</td>
<td>1 Time</td>
</tr>
<tr>
<td></td>
<td>D: University Fees</td>
<td>*Examination Fee</td>
<td>X</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Laboratory Development Fee</td>
<td>XII</td>
<td>1 Time</td>
</tr>
<tr>
<td></td>
<td>E: Caution Money</td>
<td><strong>Internal Exam Fees</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>F: Other Fees</td>
<td>Institutional Development Fee</td>
<td>XIII</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Miscellaneous (ID Card &amp; others)</td>
<td>XIV</td>
<td>1 Time</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>EVEN SEMESTER (II, IV, VI &amp; VIII)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II, IV, VI &amp; VIII</td>
<td>A: Admission Fees</td>
<td>Admission Fee</td>
<td>I</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tuition Fee</td>
<td>II</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Games &amp; Sports Fee</td>
<td>III</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Students Group Insurance Fee</td>
<td>IV</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cultural &amp; Festival Fee</td>
<td>V</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Student Welfare Fee</td>
<td>VI</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Session Charge</td>
<td>VII</td>
<td>Annually</td>
</tr>
<tr>
<td></td>
<td>B: Annual Fees</td>
<td>Internal/ Sessional Exam Fee</td>
<td>VIII</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td>C: Internal Exam Fees</td>
<td>*Examination Fee</td>
<td>X</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td>D: University Fees</td>
<td>Laboratory Development Fee</td>
<td>XII</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Institutional Development Fee</td>
<td>XIII</td>
<td>Semester</td>
</tr>
<tr>
<td></td>
<td>F: Other Fees</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: *Examination Fee of University will be collected as per Semester Exam schedule of the University.

***
Casher immediately and a prived receipt voucher issue to them the receipt voucher and this book can not be preserved and produced whenever called for.

N.B. On payment of fees and other dues of every semester the student will please see to it that a correct entry of each amount as correct place is made by the Cashier.

<table>
<thead>
<tr>
<th>Month</th>
<th>January</th>
<th>Feb</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature of Cashier</td>
<td>No.</td>
<td>Voucher</td>
<td>Total (Rs.)</td>
<td>Other Fees</td>
<td>Money</td>
<td>Caution</td>
</tr>
<tr>
<td>Signature of Cashier with Date</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>June</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

| Session: 2021-2022 |

**Name:**

**Branch:**

**Roll No.:**

**Semester:** I/II/III/IV/V/VI/ VII/ VIII

**STUDENT'S FEE BOOK**

**GOVERNMENT OF TRIPURA**

**Date of issue:**

**Annexure no. 3**
(-------------Name of the Institution-------------)
Government of Tripura
Agartala, West Tripura, Pin Code: .................

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, (-------------Name of the Institution-------------), Tripura maintained with the (-- Name of the Bank, Bank Branch------) to meet up the expenditure towards .......................................................... in the month of ................., 20.... in favour of Mr./ Mrs./ M/s..........................................................

Principal/ Principal In-charge
(-------------Name of the Institution-------------)

To

(1) The DDO of this institution 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 institution 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/ Principal In-charge
(-------------Name of the Institution-------------)
### Fund Receipt & Payment Records

Department of Higher Education, Government of Tripura

**For the Month of: 20XX**

<table>
<thead>
<tr>
<th>Receipt or Payment</th>
<th>Cash No.</th>
<th>Change (Rs)</th>
<th>Amount (Rs)</th>
<th>Mode of Payment</th>
<th>Heads</th>
<th>Total Heads</th>
<th>Issue Amount (Rs)</th>
<th>To Party</th>
<th>Particle Numbers (P)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Records of Receipts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Records of Sanction Memo (SM)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Name of the Institution:**

**Date:**

**From:**

**To:**

**Remarks:**

**Annexure-A(v)3**

---

**Name of the Institution:**

**Records of Receipt Voucher (RSM):**

**Date:**

**From:**

**To:**

**Remarks:**

---

**Name of the Institution:**

**Records of Payment Voucher (PV):**

**Date:**

**From:**

**To:**

**Remarks:**

---

**Name of the Institution:**

**Total of Heads:**

**Date:**

**From:**

**To:**

**Remarks:**

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**Name of the Institution:**

**Total of Heads:**

**Date:**

**From:**

**To:**

**Remarks:**

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**Name of the Institution:**

**Total of Heads:**

**Date:**

**From:**

**To:**

**Remarks:**

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### CASH BOOK

**Name of the Institution:** Department of Higher Education, Government of Tripura

**Page No.:** 20

**For the month of March 2020**

<table>
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<tr>
<th>Date</th>
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#### Remarks

- Under the Heading of Receipts
- Under the Heading of Payments

#### Analysis of Financial Transactions

**For the month of March 2020**
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.
GOVERNMENT OF TRIPURA  
DIRECTORATE OF HIGHER EDUCATION  
SHIKSHA BHAWAN, OFFICE LANE, AGARTALA, TRIPURA - 799001  

No. F.4 (11-5)-DHE/BGT (FIN)/19-20/2510 (02) Dated, Agartala, the 15.../05/2020

CORRIGENDUM

In partial modification of earlier Memorandum of even no. dated 01/05/2020, the undersigned has been pleased to modify the instruction to open a new Flexi Deposit Account in any regional public sector Bank instead of nationalised Bank by 25th May, 2020 for the non-Govt. & non-Treasury funds of the Technical Institutes under its control of the Education (Higher) Department. Except this partial modification of earlier order, other instructions will remain same.

(Saju Yameed A, IAS)  
Director  
Department of Higher Education, Tripura

To
The Principal/ Principal I/C of the TIT, Narsingarh; Women’s Polytechnic, Hapania; Gomati District Polytechnic - Udaipur; TTAADC Polytechnic Institute - Khumulwng; Dhalai District Polytechnic - Ambassa; and North Tripura District Polytechnic -Dharmanagar.

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.