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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)/19-20/3557-3579 Dated, Agartala, the 21/12/2019

**MEMORANDUM**

In order to ensure the non-Government, non-treasury funds management excluding RUSA, UGC and other funds received from Government sources by the Colleges under the Education (Higher) Department 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 General Degree Colleges (GDCs) 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.

The Books of Accounts maintenance under PIRSA will take immediate effect from 1<sup>st</sup> January, 2020 for above mentioned non-Government, non-Treasury funds generated in the Colleges. All Books of Accounts under PIRSA system is mandatory to be maintained in the supplied *Loose Register Sheets* first along with the previous recording system side by side from the month of January, 2020 onwards. After cross checking & verification of the transactions recording process under PIRSA, full and final recording of transactions in all the respective Registers will be maintained from the month of January, 2020.

All concerned will take necessary action accordingly.

  
(Saju Vaheed A, IAS)  
Director

Department of Higher Education, Tripura

To  
The Principal/ Principal (I/C)

\_\_\_\_\_ College,

Under Education (Higher) Department

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

### **1. Introduction:**

In order to ensure the non-Government, non-treasury funds management excluding RUSA, UGC and other funds received from Government sources by the Colleges under the Education (Higher) Department 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 General Degree Colleges (GDCs) 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 including the uniform fee structure, online admission process and automatic DBT of student's Scholarship 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;
- (c) To establish automatic cross-checking and reconciliation system for every financial transaction of the non-Government, non-treasury funds of the Colleges, 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;
- (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 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 GDCs/ 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:

**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 Colleges 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). **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 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 (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)** in this regards shall be final in such cases.

**(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. Process of maintenance of above mentioned registers are given in Annexure-4.

**(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 maintaining the FD Bank Account of the Colleges 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 College must inform and report about the yearly total interest amount to the Director of Higher Education, Government of Tripura by 1st week of April of next FY.

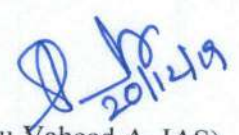
**(9) Expanding the number of Member & Re-constitution of College Development Committee (CDC):**

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).

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**(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-1) Dated, Agartala, 29/10/2019 relating to 'College Development Fee' in all kinds of expenditure.

  
20/12/19

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

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Government of Tripura

Education (Higher) Department

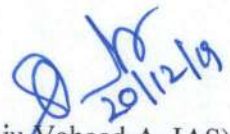
No. F.4 (11-4)-DHE/BGT (FIN)/19-20/3580-3602 Dated, Agartala, the...21.../12/2019

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.

  
20/12/19

(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.)	
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.*



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

Semester	Sec.	Description of Fees	Heads of Fund	Collection Period
<b>ODD SEMESTER (I, III &amp; V)</b>				
<b>I</b>	<b>A</b>	Admission & Other Fees	<b>I-II</b>	Semester
	<b>B</b>	<b>Annual Fees</b>	<b>III</b>	<b>Annually</b>
	<b>C</b>	<b>Cultural/ Festival Fund</b>	<b>IV</b>	<b>Annually</b>
	<b>D</b>	Sessional/ Internal Exam (College)	<b>V</b>	Semester
	<b>E</b>	Registration & Sports (University)	<b>VI</b>	<b>1 (One) Time</b>
	<b>F</b>	Library Fee	<b>VIII</b>	Semester
		Identity Card	<b>IX</b>	<b>1 (One) Time</b>
		College Development Fee	<b>X</b>	Semester
<b>Lab. Charges &amp; Caution Money (B.Sc.)</b>		<b>XI</b>	<b>Annually</b>	
<b>III &amp; V</b>	<b>A</b>	Admission & Other Fees	<b>I-II</b>	Semester
	<b>B</b>	<b>Annual Fees</b>	<b>III</b>	<b>Annually</b>
	<b>C</b>	<b>Cultural/ Festival Fund</b>	<b>IV</b>	<b>Annually</b>
	<b>D</b>	Sessional/ Internal Exam (College)	<b>V</b>	Semester
	<b>F</b>	Library Fee	<b>VIII</b>	Semester
		College Development Fee	<b>X</b>	Semester
		<b>Lab. Charges &amp; Caution Money (B.Sc.)</b>	<b>XI</b>	<b>Annually</b>
		<b>EVEN SEMESTER (II, IV &amp; VI)</b>		
<b>II, IV &amp; VI</b>	<b>A</b>	Admission & Other Fees	<b>I-II</b>	Semester
	<b>D</b>	Sessional/ Internal Exam (College)	<b>V</b>	Semester
	<b>F</b>	Library Fee	<b>VIII</b>	Semester
		College Development Fee	<b>X</b>	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) Any pre-matured TFD interest received from Bank A/c before 31st March of should not be recorded in this register but the yearly total interest (Pre-matured & Matured TFD) should be accounted in the last day of the year i.e., 31st March of every financial

year just before the calculation of yearly closing balance and entire amount transfer to the College Development Fund (CDF) as per the system.

- (vii) Therefore, the date wise balance highlighted in FRPR may be different in compare to the balance of Fund Control Register (FCR) and Cash Book (CB) due to non-accounting of interest amount and Bank charges (if charged by the Bank) except the balance amount of last day of every year i.e. 31st March of 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 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.

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## Department of Higher Education, Government of Tripura

VSMR Page No:1

## Voucher &amp; Sanction Memo Records

Name of the Institution: .....

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

Date	V. Sl. No		Total Vou.	Particulars	Total Amount (Rs)	Remarks	Date	SM No.	Particulars	Name	Total Amount (Rs)	Reamrks
	From	To										
2020-21 FY												
10/1/20	1	5	5	Admission	150	TFD	20/2/20	1,2	Puja & Other	XYZ	60	
20/2/20	-	-	-	Interest	5	TFD						
2020-21 FY												
1/4/20	-	-	X	IDF & 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	IDC 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	

Department of Higher Education, Government of Tripura

Fund Receipt & Payment Records

FRPR Page No:1

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														Total Rec. / Pay. (Rs.)	Current Year Balance (Rs.)	Payment (Rs.)	Previous Year College Develop Fund (CDF) (Rs.)	Total Balance (Rs.)	
				I A: Admission		II	III B	IV C	V D	VI E: University Fees		VII F: Miscellaneous Fees			VIII Other Funds								XIV
				Admi Fees	Other Fees	Ann	Culture & Festiv	Sess/ Inter Exam	Regist & Sports	Univ Sess Exam	Libr. Fees	Identi Card Fees	Colle. Dev. Fee	Lab Char & Other	IRGS Fund	S.P. Fund	Misc Fund						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19=	20=	21	22=	23=	
1/1	Balance	All Heads	-	-	-	5	50	5	-	50	20	-	100	50	-	10	10	-	300	300	-	-	300
10/1	Receipt	Admiss	5	10	-	-	-	20	-	-	10	-	100	-	10	-	-	150	450	-	-	450	
20/2	Receipt	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	455	-	-	455	
20/2	Balance	--	-	10	-	5	50	25	-	50	30	-	200	50	10	10	15	60	455	-	-	455	
20/2	Payment	Puja &	1,2	10	-	-	50	-	-	-	30	-	-	-	-	-	-	60	390	-	-	390	
20/2	Balance	Closing	-	-	-	5	-	25	-	50	30	-	200	50	10	10	15	-	395	-	-	395	
31/3	Transfer	Openin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1/4	Receipt	Other	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2/4	Payment	S.Exam	1,2,3	-	-	-	-	(15)	-	-	-	-	(100)	-	10	10	10	30	30	30	395	425	
2/4	Balance	--	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5 <sup>2</sup>	25	115 <sup>2</sup>	280	305	
5/5	Receipt	Exam Fe	5	-	-	-	-	-	-	70	-	-	-	-	10	10	5	-	25	280	280	305	
30/6	Receipt	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70	95	-	-	375	
30/6	Balance	--	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	105	105	-	-	385	
30/6	Payment	Ex (U) &	4,5,6	-	-	-	-	-	-	70	-	-	-	-	10	10	15	-	105	280	280	385	
30/6	Balance	--	-	-	-	-	-	-	-	50	-	-	-	(20)	10	10	5	75 <sup>3</sup>	30	20 <sup>3</sup>	260	290	
4/7	Receipt	Admiss	10	10	-	-	-	20	-	20	10	10	100	50	-	-	10	-	30	260	260	290	
20/7	Receipt	Admiss	15	10	-	-	100	20	150	-	10	10	100	50	-	-	-	460	490	-	-	750	
9/10	Receipt	Interest	-	-	-	-	-	-	150	-	10	10	100	50	-	-	-	500	990	-	-	1250	
9/10	Balance	-	-	20	-	20	200	40	300	20	20	20	200	100	-	20	50	-	1010	1010	-	-	1270

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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														Total Rec. / Pay. (Rs.)	Current Year Balance (Rs.)	Payment (Rs.)	Previous Year (Previous Year)	Total Balance (Rs.)				
				I A: Admission		II Other Fees	III B Annual Fees	IV C Culture & Festiv Ann	V D Sess/ Inter Exam	VI E: University Fees		VII Univ Sess Exam		VIII Libr. Fees	IX E: Miscellaneous Fees		X Colle. Dev. Fee						XI Lab Char & Other	XII IRGS Fund	XIII S.P Fund	XIV Misc Fund
				Admi Fees	Sem.	Sem	Ann	Ann	Sem	1-Time	Sem	Sem	1-Time	Sem	1-Time	Sem	Ann.						Period	Perio	Perio	
9/10	Balance	-	-	20	-	20	200	40	300	20	20	20	20	200	100	-	20	50	-	1010	-	260	1270			
9/10	Payment	Amt. Dep.	7.8	20	-	10	100	20	300	-	20	-	20	-	-	-	-	470 <sup>4</sup>	540	-	260	800				
9/10	Balance	-	-	-	-	10	100	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	-	-	-	-	-	-	-	20	-	-	-	-	-	-	(10)	-	-	270	810				
10/1	Receipt	Admissio	5	10	-	-	-	10	-	-	10	-	-	100	-	10	-	150	690	-	270	960				
12/1	Receipt	Admissio	4	10	10	-	-	10	-	-	10	-	-	100	-	-	-	140	830	-	270	1100				
12/2	Receipt	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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>	975				
12/2	Balance	-	-	20	10	10	-	20	-	40	40	-	-	400	100	10	20	65	-	735	-	240	975			

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Department of Higher Education, Government of Tripura

Fund Receipt & Payment Records

FRPR Page No:3

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														Total Rec. / Pay. (Rs.)	Current Year Balance (Rs.)	Payment (Rs.)	Previous Year College Develop Fund (CDF) (Rs.)	Total Balance (Rs.)		
				A: Admission				E: University Fees				F: Miscellaneous Fees				Other Funds							XV	Total Balance (Rs.)
				I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV							
12/2	Balance	-	-	20	10	10	-	20	-	40	40	40	-	400	100	10	20	65	-	735	-	240	240	975
1/3	Receipt	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	745	-	240	240	985
1/3	Balance	-	-	20	10	10	-	20	-	40	40	40	-	400	100	10	20	75	-	745	-	240	240	985
1/3	Payment	Sport &	12,13,14	20	-	10	-	-	-	-	10	-	-	200	-	-	-	-	240 <sup>8</sup>	505	-	240	240	745
1/3	Balance	-	-	-	10	-	-	20	-	40	30	30	-	200	100	10	20	75	-	505	-	240	240	745
15/3	Receipt	Other Fee	2	20	10	-	-	-	-	-	-	-	-	-	-	150	160	-	340	845	-	240	240	1085
31/3	Balance	-	-	20	20	-	-	20	-	40	30	30	-	200	100	160	180	75	-	845	-	240	240	1085
31/3	Payment	Develop. &	15,16	20	-	-	-	-	-	-	-	-	-	60	50	-	-	-	130 <sup>9</sup>	715	-	240	240	955
31/3	Balance	-	-	-	20	-	-	20	-	40	30	30	-	140	50	160	180	75	-	715	-	240	240	955
31/3	Interest	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80	795	-	240	240	1035
31/3	Balance	-	-	-	20	-	-	20	-	40	30	30	-	140	50	160	180	155	-	795	-	240	240	1035
31/3	Transfer	Cl. Bala.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1035
1/4	Payment	S. Exam	1	-	-	-	-	(15)	-	-	-	-	-	(100)	-	-	-	-	(5)	-	-	120 <sup>10</sup>	915	1035
4/4	Receipt	Others	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	20	-	-	-	935

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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.)				
1/1	Bal. Traf.		300	-	300	300	**300 <sup>3</sup>	-	300	-	300	-	300		
10/1	Receipt	5	300	150	-	150	× 100 <sup>1</sup>	50	400	-	50	50	450		
20/2	Payment	1,2	450	-	50	50	-	50	300	60 <sup>1</sup>	90	90	450		
20/2	Interest		390	5	90	95	-	95	300	-	95	95	395		
1/4	Receipt	X	395	30	95	125	× 100 <sup>2</sup>	25	400	-	25	425			
2/4	Payment	1,2,3	425	-	25	25	-	25	300	120 <sup>2</sup>	5	425			
5/5	Receipt	5	305	70	5	75	-	75	300	-	75	375			
30/6	Payment	4,5,6	375	-	75	75	-	75	200	95 <sup>3</sup>	80	375			
30/6	Interest		280	10	80	90	-	90	200	-	90	290			
4/7	Receipt	10	290	460	90	550	500	50	700	-	50	750			
20/7	Receipt	15	750	500	50	550	× 500 <sup>4</sup>	50	1200	-	50	1250			
9/10	Payment	7,8	1250	-	50	50	-	50	700	470 <sup>4</sup>	80	1250			
9/10	Interest		780	20	80	100	× 100 <sup>5</sup>	-	800	-	-	800			
1/11	Payment	9	800	-	-	-	-	-	700	20 <sup>5</sup>	80	800			
10/11	Receipt	10	780	100	80	180	× 100 <sup>7</sup>	80	800	-	80	880			
31/12	Payment	10	880	-	80	80	-	80	800	80 <sup>*</sup>	-	880			
<b>Total</b>		---	---	<b>1345</b>	---	<b>1345</b>	---	---	---	<b>845</b>	---	---	<b>845</b>	---	---

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+13) (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	
<b>Total</b>			---	<b>755</b>	---	<b>755</b>	---	---	---	---	<b>620</b>	---	---	<b>620</b>	---	---



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

**CASH BOOK**

Dr. For the month of..... Year: 20..... – 20..... 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.)			<b>290</b>	<b>290</b>
	(TFD Int. credited in the ..)			<b>385</b>	<b>385</b>		Closing Balance			<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>

**CASH BOOK**

Dr.

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

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	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	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
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						

**CASH BOOK**

Dr. For the month of..... Year: 20..... - 20.....

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	150	10/1/21	By Balance c/d		660	660	660
			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	140	12/1/21	By Balance c/d		1100	1100	1100
			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)			975	975
				1105	1105	"	By Balance c/d			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 ..)			745	745
				985	985		By Balance c/d			985	985
15/3/21	To balance b/d			745	745						
"	To Other Fee (Receipt fees of other...)	2,X	340	340	340	15/3/21	By Balance c/d			1085	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.)			1035	1035
				1165	1165		Closing Balance			1165	1165

