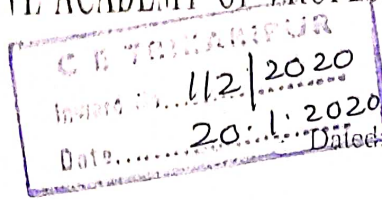




CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

No.G-3678/2018/CAPE



Date: 04.01.2019

CIRCULAR

Sub: Registers to be maintained in the institution --Reg.

During the internal audit conducted in the institutions, it is observed that most of the institutions under CAPE have not been maintained essential registers and the available registers are not in a prescribed format as per the rules and guidelines issued from the Audit and Accountant General Office. Even, the basic register such as Cash Book and CFR and DCB are not maintained in some of institutions which is high level of irregularity from the part of the Administration of the institution.

In these circumstances, it is hereby directed to properly maintain the registers as per rules and for the same a detailed note on registers is hereby attached for the strictly implementation and observance.

R.S. Kumar
DIRECTOR

മിറ്റാജിഡം ഇന്നും മിസ്കാ വെങ്കുളം, കമ്പസൽ ഡിപ്പാർട്ട്
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B section

1. Cash Book/Day book

Cash Book is the primary book of register which shall be maintained by every institution for recording all its cash transactions including Bank Account. All Head of Institution are hereby directed to maintain a '3' column cash book, incorporating all financial transaction on a institution on a daily basis.

2. General Ledger

General Ledger shall be kept in all colleges/ institution so that item wise commutative figures are easily available for the preparing the financial statement.

3. Admission Register

All details regarding admission of a student in the college such as admission number, category of student, fee applicable, branch of admission are mandatorily to be entered. In the Admission register which shall be kept up to date by the concerned department.

4. CFR/ DCB

A fee collection Register starting the details of every fee collection from each student shall be prepared in the college. Hence the fee collected, fee dues etc. can be ascertained from the register. Statement Also a Demand, collection and Balance statement also to be shall prepared from CFR by the department concerned and submitted to the Head office periodically.

Principals of concerned Colleges have the responsibility to maintain these register properly. Also regular and periodical check should be ensured to avoid fees dues.

5. Caution Deposit Register

Caution deposit register shall be maintained properly, which shall be verified along with the Non-Due Register

6. Central and Department stock Register

A Central Stock Register under the safe supervision of the Principal is to be maintained for every purchase of items. It should be ensured by the HOI that every newly purchased item is to be transferred to concerned department only after recording the stock entry transaction in the Central Stock Register with proper certification.

Keep separate stock register for machineries and equipment, furniture and consumables in each Departments, Library, College Office, Canteen, Hostel etc.

7. **Cheque Register**
A proper cheque register having two level checks have to be maintained under the supervision of Administrative Head. The details such as Date of Transaction, Cheque Number, Payee Details, Amount(Please record necessary deduction on the bill amount for easy reference to tax purpose or any other purpose in red ink, if any), Column are also be provided for verification by the Section, Administrative Officer/Supr/Finance Officer and the Head of Institution.

8. **Pay Roll and Acquaintance Register**
A proper pay roll register/ Acquaintance Register shall be maintained by obtaining the signature of the employees and authenticate by Administrative Office/ Principal.

All payments more than Rs. 5000/-should be stamped and signed.

9. **Tender Register**

A centralised tender register shall be maintained by the institution containing the details of tender such as tender name, participant name, EMD, and contact number of participants with the acknowledgement of participation.

10. **Security Deposit Register**

Institute level full-fledged Security Deposit Register in line with the tender register for the proper verification and reimbursement of S.D after the defect liability period with the proper remarks of concerned.

11. **Movement Register**

A full-fledged movement register is to be maintained for the work supervision of an employee.

12. **Advance Register**

Advance shall be paid only in unavoidable circumstances. Advance shall be sanctioned with conditions as per rule 96 of KFC vol I. Regular monthly check with proper certification is to be effected in this regard. Also the register should contain the following such as name of recipient of advance, date of payment of advance, amount paid and settlement date balance outstanding pending charge if any etc.

13. **TC Register**

A proper register shall be maintained for issuing TC to outgoing students under the supervision of Head of Institution. TC should be released to the students only after proper verification of dues from departments concerned with proper remarks. While issuing the TC to the students Principal must authenticate the entries in the register.

14. Scholarship Register

A separate register should be maintained for the various scholarship. The following details such as Name of scholarship, Beneficiary details, and fund received, Amount accounted and disbursed with proper acknowledgment of student, shall be entered in the Register. The Principal concerned college has the responsibility to maintain the register.

15. Asset Register

All Assets including land, machines, vehicles, furniture etc. should be recorded in the asset register (as per the proforma attached) and be kept under the safe custody of the Principal/Administrative officer.

16. Fund transfer Register

In view of experiencing difficulty to reconcile the inter unit transfer during the audit, it is better to maintain a fund transfer register with proper remarks for every fund transfer (receipt & payment), to any other body in the institution or to an outside body it should be verified and reconciled on the monthly basis attested by the Principal/ Administrative officer of the college.

17. Contingent expense Register

In order to watch the expenditure of electricity, rent, water charges or other contingent expenditures of the institution it should be properly recorded in the register.

18. RTI Register

As per the RTI Act 2005, RTI register in the prescribed proforma has to be maintained mandatorily in all colleges.

19. Register of Agreement

All agreements executed by the institution should be recorded in a register with following details.

1. Party to the agreement
2. Purpose
3. Date of effect
4. Amount / consideration
5. expiry date
6. Remarks

(1) For AMC/CAMC/Insurance purpose

A separate register should be maintained for the purpose of AMC/LAMC/Insurance in every institution with the above details and the same should be verified by the (HOI) Head of the institution.

20. Deposit Register

All Deposit made by the institution should be properly recorded and verified by the HOI with the following details

1. FD Receipt no/Agreement / DD etc
2. Amount/consideration
3. Maturity/Due date
4. Amount of closing date,
5. Interest on Deposit
6. Verification by AO & Principal

21. Accession Register

In library, a proper and well maintained Accession register should be ensured.

Also an annual stock verification should be carried out by constitute a committee and the report should be forwarded to CAPE for verification during April, every year.

22. Vehicle Register

The number of vehicles maintained in the institution to be recorded with following details such as Register Number, Model, Insurance, R.C book details, periodical maintenance mileage certificate etc.

23. T.A Bill Register

T.A Bill Register shall be maintained in the institution with proper certificates of HOI in the proforma appended.

24. Grant in Aid Register

A separate Register shall be maintained for recording grant in aid from various agencies having the details such as order of sanction, Amount, purpose and utilisation certificate etc.

25. Audit Objection Register

An audit objection register in the attached proforma may be kept in the institution.

26. Log Book

Log Book shall be kept with all the details of journeys performed with attestation by the Principal. Mileage certificate from the PWD mechanical wing should also be obtained for each vehicles.

27. Stock verification Report /Registers

Principal shall constitute separate committees for physical stock verification of machineries and equipment in each laboratories furniture Library books etc during the month of February and prepare the verification report before March 31st and send the same to the CAPE head office on or before 15th April every year. Based on the verification report, necessary steps are to be taken to write off the irreparable items and recoup the penalty from the staff concerned due to theft, loss pilferages etc.

DIRECTOR
Co-operative Academy of Professional Education
1st FLOOR, CO BANK TOWERS
THIRUVANANTHAPURAM-695 033