

CSKHPKV
By No. 10174
Dt. 16-11-09

No. QSD. Insp. 2-1/CSKHPKV/-85726-844

CSK Himachal Pradesh Krishi Vishvavidyalaya
Office of Comptroller
Inspection Branch

12 NOV 2009

From

The Comptroller

To

- i All the Statutory Officers
- ii All the HODs/ DDOs, CSKHPKV
- iii All Assoc. Directors/ Scientist Incharge/ Programme Coordinators
RSS/ KVKs

Subject: Maintenance of Accounts Registers.

Sir/Madam,

As you are aware, the Accounts Manual of CSKHPKV lays down the procedural instructions for the proper account of transactions and maintenance of various account registers in the university as well as the procedure to be followed in implementing the orders and decisions of the Board of Management and the Vice-Chancellor on financial matters. It is necessary to meticulously follow the rules contained therein in order to ensure strict financial discipline at all levels.

During the Internal Inspections of the accounts records of the Drawing & Disbursing Officers, it has been observed that in most of cases, the above mentioned registers are not being maintained (or the same are not as per the rules of Accounts Manual) by the DDOs/ Offices, even initial Accounts Records Register i.e. **Inventory Register** was not being maintained by most of them, which need to be maintained as provided in the rule No. 19.11 of Part I of the Accounts Manual in order to verify the correctness of initial accounts records on the basis of original records as per performa attached. In order to keep away from such irregularities, it is emphasized upon all the Drawing & Disbursing Officers, that the register(s) as mentioned in the Accounts Manual of CSKHPKV must be maintained as applicable. The relevant registers should be maintained/authenticated by all the Heads of departments/offices and shown to the Statutory Audit of the university/Inspection Branch for verification as and when demanded

It is, therefore, requested that the various accounts registers as mentioned in the Accounts Manual of CSKHPKV as well as others as per enclosed prescribed performa (list attached) may kindly be maintained/completed (if not already maintained) and all the accounts old/current registers should be entered in the Inventory Register.

It is further requested that compliance made in this behalf may please be reported to this office within a fortnight positively from the date of receipt of this letter.

This may kindly be treated as Most Urgent.

Yours faithfully,

Comptroller

Encls: as above

CC:

1. The Deputy Controller (Audit), RSA, CSKHPKV, Palampur.
2. All Dy. /Asstt. Registrars/ Section Officers/Supdts.(HQ), CSKHPKV, Palampur.

Pl. replace
16/11/09

1/2 VMS
13/11/09
D.EE
2
17/11/09

List of registers to be maintained by the offices/departments

S.No.	Particulars of Register	Form No. of Accounts Manual/Remarks
I Accounts		
1.	Cash Books	KVV-4/1
2.	Register of Receipt/Cheque Book	KVV-4/5
3.	Register of Postal Orders received	KVV-4/6
4.	Bank Ledgers of each accounts	KVV-4/7
5.	Register of Receipt and Disposal of Cheque	KVV-5/1
6.	Register of Clearance of Advances	KVV-5/2
7.	Register of Establishment	KVV-6/1
8.	Establishment Check Register	KVV-6/9
9.	T.A. Check Register	KVV-6/12
10.	Medical re-imbusement claims Register	KVV-6/15
11.	Register of Temporary Advances.	KVV-7/2
12.	Register of Assets acquired	KVV-7/3
13.	Contingent Register	KVV-7/4
14.	Register of Service Postage Stamp.	KVV-19/5
15.	Register of Permanent Advances.	KVV-27/2
16.	Audit Requisition/Audit Observations Register	Performa No.1
17.	Telephone Call Register	Performa No.2
18.	Misc. any other records required to be maintained by the Department/Office	
II Stores		
1.	Inventory Register {Rule No. 13.3(b) and 19.11}	Performa No.3
2.	Stock Register.	KVV-18/10
3.	Register of Unconsumable stores	KVV-18/11
4.	Stationary Register	KVV-19/3
5.	Misc. any other records required to be maintained by the Department/Office	
III Farms/Dairy Register		
1.	Crop Register	KVV-18/1
2.	Register of Produce	KVV-18/2
5.	Register of Nursery Plant Register	KVV-18/3
4.	Register of Credit Sale	KVV-18/7
3.	Cash Receipt Book	KVV-18/8
6.	Register of Green Fodder	KVV-18/4
7.	Picking and Disposal Register	KVV-18/5
8.	Register of Trees	KVV-18/12
9.	Livestock Register	KVV-18/9
10.	Register of Young Stocks	KVV-17/1
11.	Others Registers as mentioned in chapter-17	KVV-17/2 to 17/14
12.	Misc. any other records required to be maintained by the Department/Office	
IV Log books of Vehicle		
1.	Log Books(Vehicles)	KVV-8/1
2.	Log Books (tractor/Bulldozer)	KVV-8/2
3.	Others Registers as mentioned in chapter 8	KVV-8/3 to 8/8

V	Estate Office/ Const. Division	
1.	Register of University land and properties	KVV(EWA)-1/1
2.	Register of Building	KVV-19/1
3.	Register of License fees of building & lands	KVV(EWA)-1/1
4.	Rest House/Guest House Register	
5.	Misc-any other records as prescribed (Part II Works Accounts)/ H.P.P.W.D. by the office	
VI	Deans of Colleges/ Dean Postgraduates studies/ Students Welfare Officers	
1.	Funds Cash Books	KVV-21/1
2.	Register of Student Deposit	KVV-22/4
3.	Daily Fee Collection Register	KVV-22/2
4.	Cash Book for Sundry Deposits	KVV-24/2
5.	Misc. any other records required to be maintained by the Office	
VII	Calendar of Returns {Rule No. 14.22}	
1.	Fortnightly statement of pending bills	Performa No.4
2.	Monthly statement of advances	Performa No.4
3.	Statement of monthly expenditure	Performa No.4
4.	Scheme wise monthly statement	Performa No.4
5.	Annual certificate of Permanent Advances	Performa No.4
VIII	Comptroller Office	
1.	Register of Grant-in-aid	KVV-4/2
2.	Register of Endowments, Bequests and Donations	KVV-4/4
3.	Central Bank Ledger	KVV-4/8
4.	Register of Investments/Terms deposits	KVV-4/11
5.	Register of receipt realized by each DDOs	KVV-4/13
6.	Register of recoverable advances	KVV-5/2
7.	Register of Permanent Advances Sanctioned	KVV-27/1
8.	Misc. any other records required to be maintained by the Office	
IX	Registrar Office	
1.	Register of applications for appointments	KVV-23/1
2.	List of postal orders	KVV-23/2
3.	Register of Daily Sales	KVV-23/3
4.	Register of Degrees to be issued in absentia	KVV-23/4
5.	Register of Duplicates and Other Certificates	KVV-23/5
6.	Register of Establishment	KVV-6/1
7.	Misc. any other records required to be maintained by the Office	

Performa No.1 {Audit Requisitions Register}

Sr. No.	Date	Year	Audit Requisition/ Objection No.	Brief description	Name of office to whom pertains
1.	2.	3.	4.	5.	6.

No. & Date of dispatch of memos & subsequent reminders	Signature of Section Incharge	Date of receipt of reply	No.& Date of submission of reply	No.& Date of settlement	Remarks
7.	8.	9.	10.	11.	12.

Performa No.2 {Telephone Register}

Sr. No.	Date	Telephone No.	Name & Designation of officer/official making the call.	Ordinary/ urgent/PP call etc.
1.	2.	3.	4.	5.

Whether official or private	Whether matured or not and duration	Purpose/person contacted/business	Signature	Amount paid	Remarks	mount
7.	8.	9.	10.	11.		

Performa No.3 {Inventory Register}

Sr. No.	Particulars of register	No. of pages	Volume No.	Date of opening	Date of completion	Signature of Incharge	Remarks
1	2	3	4	5	6	7	8

Performa No.4 {Calendar of Returns Register}

Sr. No.	Name of return	For returns to be sent		For returns to be received	
		To whom to be sent	Last date of submission	From whom	due Date on which due
1.	2.	3.	4.	5.	6.