

**GOVERNMENT OF ODISHA
DEPARTMENT OF HIGHER EDUCATION**

No 6388 /HE, Dated 16-3-16
HE-BUD-MISC-3/2015

OFFICE MEMORANDUM

Sub: Guidelines for implementation of web based financial accounting system "College Accounting Procedure Automation" (CAPA) in aided educational colleges.

Section 12(1) of the Odisha Education Act, 1969 read with the provisions contained in the Odisha Local Fund Audit Act, 1948 provides that the accounts of the aided educational institutions shall be maintained in the prescribed manner and shall be subject to annual audit. Accordingly, the Odisha Aided Educational Institutions' Accounting Procedure Rules, 1985 was framed with a set of guidelines for maintenance of accounts of the aided educational institutions. But the accounts of such institutions were not being maintained in the prescribed manner. Therefore, in order to standardize the accounting system and ensure uniformity in rendering accounts across all such colleges, the Government in Higher Education Department have decided to adopt web based financial accounting system in the name of "College Accounting Procedure Automation" (CAPA) for its implementation in all Non-Government Aided Colleges from the financial year 2016-17. The software has been developed on the basis of procedure outlined in the aforesaid rules.

2. For operation of the application software, following guidelines are framed hereunder which will apply to all aspects of application management including the handling of Government fund received by the colleges in any form. Those which are particularly relevant to these guidelines must :

- (i) protect the Government and Public money,
- (ii) act with integrity.

3. The software application 'CAPA' can be accessed by using the URL as3.ori.nic.in/capa. After security audit is over the same will be available at the site <http://capaodisha.ori.nic.in> and it will be intimated in due course of time.

4. The system is role based; each user has to log in to the application with unique **user id** and **password** provided to them in the training. Immediately after login, each user can change his/ her password for security reasons.

- (i) Normally, the Accountant/ Cashier of a college shall prepare the accounts and send it to the Accounts Bursar for verification. The Accounts Bursar, after verification, shall record his/ her views and send it to the Principal for approval. Once the account is approved by the Principal the accounts will be freezed and in no case can be altered. Therefore, maximum care should be taken before approving the transactions.
- (ii) Presently, accounts of a particular day can be entered in a later date. But, after freezing of the transaction of the day by the Principal, accounts of the next day can only be initiated. However, accounts of a particular month will automatically be freezed on 10th of the succeeding month and accounts of a financial year shall be freezed on 30th April of the succeeding year.
- (iii) For smooth operation of the application a 'USER MANUAL' has been provided in the above site which can be downloaded for use. Each user can also submit his/ her feedback, problems, if any, in the appropriate box provided there in.

5. This web based accounting system "CAPA" shall be operational from **01.04.2016** for all 255 + 193 + 35 category colleges. *Users now can enter data relating to their colleges and generate various reports as per their requirement for testing up to 28th March, 2016. However, all the data shall be deleted on or before 30th March, 2016 to enable them to enter data afresh for the financial year 2016-17.*

6. Before entering data, each college is required to separate the cash book with head wise analysis in respect of +2, +3, P.G and Self-financing stream. Data relating to employees (teaching and non-teaching) are also required to be entered separately. In this regard the colleges are required to take the decision at their level. If necessary, they may take the approval of the Governing Body in the matter.

7. Master Data Management :

The Master Data Management includes several important fields like course stream, employee registration, Pass Book, Cheque Book entry and fee collection structure. Each college has to prepare the master data by using sub-menus.

- (i) For employee registration, fields like ID proof, photo of the employee, and date of joining along with detail address including phone number are to be entered which is mandatory.
- (ii) In case of fee collection master data, each college has to enter fee structure decided by the college for different category of student as well as for different type of stream. However, for uniformity receipt and expenditure heads have been standardized in the software. Each college is required to enter head wise fee structure. In case, college intends to create an extra head either for receipt or for expenditure, the Principal of the college shall give specific suggestion to the Director, Higher Education, Odisha with adequate justification. The Director, being satisfied with the justification will request NIC team for incorporation of the new head.
- (iii) Each college after separating the cash books for +2, +3, PG and Self-financing stream shall enter data relating to details of all pass books and cheques.

8. Pay Roll Process

The Pay Roll Process of CAPA includes (i) Block Grant Salary, (ii) Contractual Salary and (iii) Management Salary. The process of preparation of Block Grant Pay Roll for the current month is initiated at Accountant/ Cashier level, which after verification

needs to be submitted to Accounts Bursar. Accounts Bursar has to review the pay details and after entering his/her view has to submit to the Principal for approval. After obtaining the approval of the Principal the same shall be sent to the Assistant Director, Direct Payment(DP), Directorate of Higher Education, Odisha, Bhubanswar latest by 25th of every month for final verification.

- (i) The Block Grant salary for the month of March, 2016 but payable in April, 2016 shall be processed through CAPA.
- (ii) No time limit is there for preparation and presentation of arrear bill.
- (iii) The college must ensure that payment of salary for each category of employee is made through any Nationalized Bank only. If any employee in receipt block grant salary receives remuneration from management in any form, the same should clearly be indicated.

9. Management of Advance

Normally, Principals should avoid sanction of advance in any form. In case of exigency, advance may be given to a regular employee/ Government agency with suitable terms and conditions. In no case, advance should be allowed to an employee where outstanding advance is due on him/ her.

- (i) Before entering data in CAPA, the outstanding advance should properly be addressed. For outstanding advance as on 01.04.2016, the Principal has to intimate the responsible officer(s)/ staff to deposit the voucher/ cash, as the case may be, against the advance outstanding against him/ her within fifteen days. In case of non-adjustment of any advance, the Principal has to place the matter before the Governing Body of the college concerned and intimate the same to appropriate authority for its recovery/ adjustment.
- (ii) The Principal, while sanctioning advance in favour of any employee for any work/ purpose shall ensure that work order for the particular work is issued with a due date line for its completion. Soon after the work is completed the balance fund, if any, should be released for adjustment.

10. Student Area

There is a provision of importing student data from SAMS application into CAPA system after completion of admission process in SAMS. The Odisha Computer Application Centre (OCAC) has already been requested to provide the report containing student data relating to different colleges in college login area of Student Academic Management System (SAMS) application so that Accountant/ Cashier of each college can download and import the same into CAPA system.

- (i) The Accountant has to ensure registration of each student stream wise/ course wise and academic year wise.
- (ii) Each college may explore possibility to ensure cashless transaction. Bankers may be invited to college campus during admission time for collection of fees.
- (iii) Admission/ Honours/ Seminar/ Hostel/ Re-admission or any other fee, as the case may be, shall be entered as per yardstick.

11. Financial Transaction

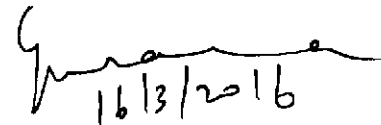
This module of the application has an important sub menu like managing opening balance. The Principal of each college shall ensure, before entering data, the present financial position of the college. The present financial position of a college broadly includes Cash + Balance at different Banks + Advance Outstanding + Investment + Unencashed Cheques. The course wise/ receipt heads wise breakup of the opening balance needs to be worked out.

- (i) In a composite college, Principal has to take the initiative to divide the total fund available including advance & investment head wise and input the details in CAPA application..
- (ii) In case of doubt, the Principal of each college may obtain the approval of the Governing Body of the college.

12. In order to familiarize the users with the software, one day's training programme was conducted. However, for smooth implementation of the application, District Level Consultants/ District Coordinators of Higher Education Department and District Informatics Officers of National Informatics Centre have been involved. If any user, faces any problem while working with the software, he may contact the concerned District Level Consultants/ District Coordinators who, in consultation with the District Informatics Officer will arrange training at district level for redressal of doubts.

13. The Director, Higher Education, Odisha, Bhubaneswar shall monitor the implementation of the software.

By order of the Governor



16/3/2016

Principal Secretary to Government

Memo No. 6389 (2) /HE, Dated 16-3-16

Copy forwarded to the Accountant General (A &E), Odisha, Bhubaneswar/
Accountant General (G&SSA), Odisha, Bhubaneswar for information.



16/3/16

F.A-cum-Special Secretary to Government

Memo No. 6390 (2) /HE, Dated 16-3-16

Copy forwarded to the Director, Higher Education/ Director, Local Fund Audit/
Director, Vocational Education, Odisha, Bhubaneswar for information and necessary
action.



16/3/16

F.A-cum-Special Secretary to Government

Memo No. 6391 /HE, Dated 16-3-16

Copy forwarded to Principal of all aided colleges (255 + 193 + 35) category for
information and necessary action.



16/3/16

F.A-cum-Special Secretary to Government

Memo No. 6392 /HE, Dated 16-3-16

Copy forwarded to all District level Consultants/ District Coordinators for information and necessary action.

Amwal
16/3/16
F.A-cum-Special Secretary to Government

Memo No. 6393 /HE, Dated 16-3-16

Copy forwarded to State Informatics Officer, National Informatics Centre, Bhubaneswar/ Smt. Minati Sahoo, Technical Director, NIC, Bhubaneswar/ all District Informatics Officers for information and necessary action.

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Memo No. 6394 (3) /HE, Dated 16-3-16

Copy forwarded to Finance Department/ School & Mass Education Department/ Electronics & Information Technology Department for information.

Amwal
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F.A-cum-Special Secretary to Government

Memo No. 6395 (6) /HE, Dated 16-3-16

Copy forwarded to Section III, Section IV(A)/ Section IV(B), Section VI/ Section X/ Section XVI of Higher Education Department for information and necessary action.

Amwal
16/3/16
F.A-cum-Special Secretary to Government

Memo No. 6396 /HE, Dated 16-3-16

Copy forwarded to Dr. Mihir Kumar Das, Officer-in-charge, Performance Tracking Cell, Higher Education Department for information and necessary action.

Amwal
16/3/16
F.A-cum-Special Secretary to Government