

# **Financial Guidelines** **under NUHM**

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## 1. Background and Need

The National Urban Health Mission (NUHM) has been approved by Union Cabinet as a new sub-mission under the over-arching National Health Mission (NHM). Under the scheme, the following proposals have been approved:

1. One Urban Primary Health Centre (U-PHC) for every fifty to sixty thousand population.
2. One Urban Community Health Centre (U-CHC) for five to six U-PHCs in big cities.
3. One Auxiliary Nursing Midwives (ANM) for 10,000 populations.
4. One Accredited Social Health Activist ASHA (community link worker) for 200 to 500 households.

The estimated cost of NUHM for 5 years period is Rs.22,507 crore with the Central Government share of Rs.16,955 crore. Centre-State funding pattern will be 75:25 except for North Eastern states and other special category states of Jammu and Kashmir, Himachal Pradesh and Uttarakhand for whom the funding pattern will be 90:10.

The scheme will focus on primary health care needs of the urban poor. This Mission will be implemented in 779 cities and towns with more than 50,000 population and cover about 7.75 crore people.

The interventions under the sub-mission will result in

- Reduction in Infant Mortality Rate (IMR).
- Reduction in Maternal Mortality Ratio (MMR).
- Universal access to reproductive health care.
- Convergence of all health related interventions.

The existing institutional mechanism and management systems created and functioning under NRHM are being strengthened to meet the needs of NUHM at district level. City Health Missions / City Health Societies are being set up with involvement of Urban Local Bodies (ULBs) for implementation of the scheme.

NUHM aims to improve the health status of the urban population in general, particularly the poor and other disadvantaged sections by facilitating equitable access to quality health care, through a revamped primary public health care system, targeted outreach services and involvement of the community and urban local bodies. Achievement of said objectives of NUHM also demands for a quality accounting and reporting system to maintain transparency and effective internal control in the system.

Accordingly, the guidelines on different areas of financial management like banking arrangements, maintenance of books of accounts, delegation of administrative & financial powers, reporting etc. are mentioned in subsequent chapters.

## **2. Institutional and Funding Arrangements**

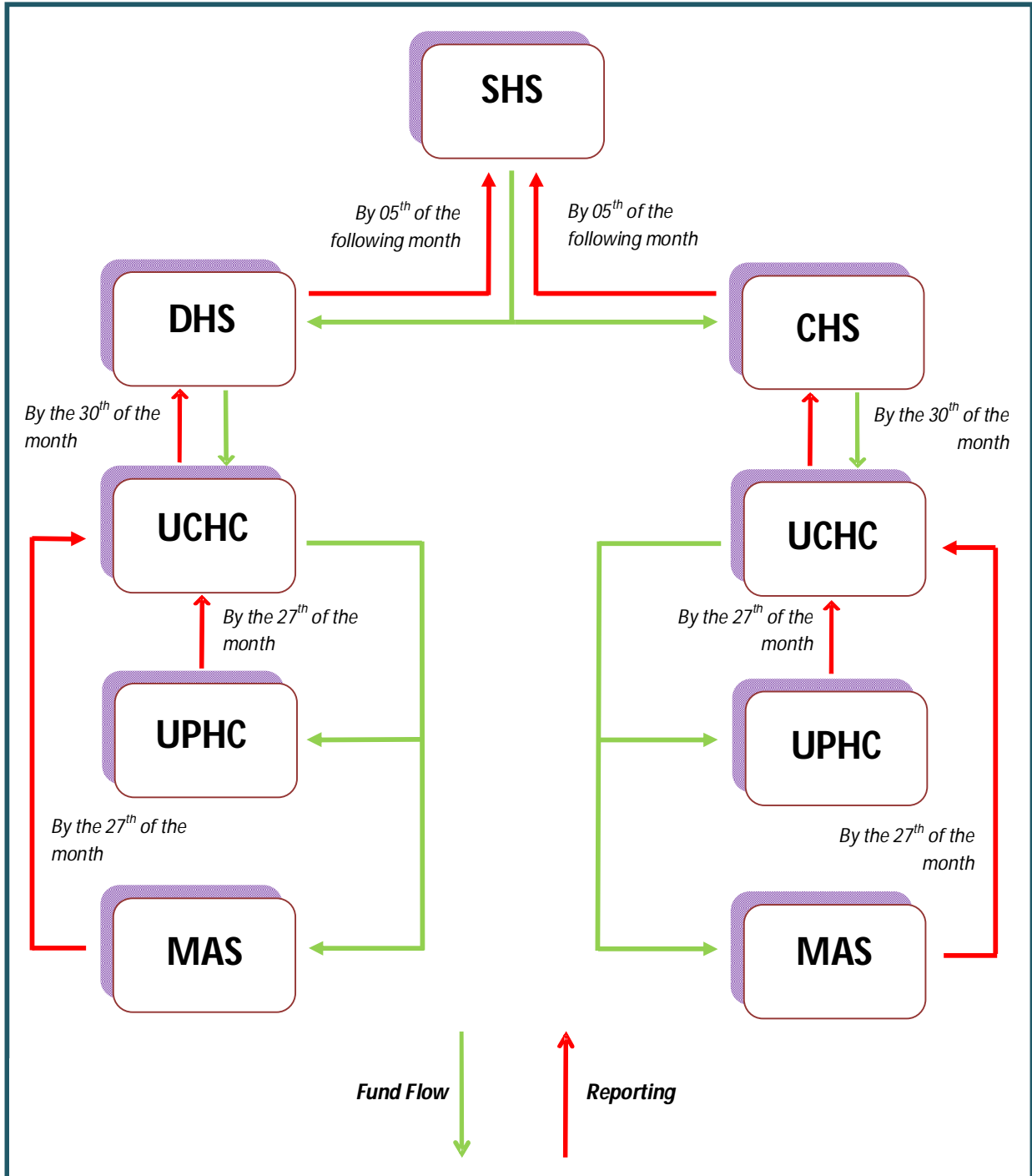
For the implementation of the above scheme, an Integrated Health Society at State, City and District levels (registered as a legal entity at the State and District under the national or state society registration Act) has been formed. Such integrated State Health Society (SHS) at State works in close coordination with the Directorates of Health & Family Welfare Department, City Health Societies (CHS) in coordination with Mayor, Commissioner & ADMO (PH) and District Health Societies (DHS) work in coordination with the District Collector and CDMO. Program implementation is to be done through the ADMO(PH)'s office at CHS and Chief District Medical Officer's office at DHS levels.

## **3. Funding and Accounting Arrangements**

Funds for the scheme is received by the State from the Government of India in the form of Grants-in-Aid to SHS, through treasury, on the basis of respective State Programme Implementation Plan (SPIPs) and approved Annual Work Plans which are prepared on the basis of City Health Action Plans (CHAP) of each of the cities in the State. Similarly, funds are released from State to the cities & districts basing on the City Programme Implementation Plans (CPIPs). Under the umbrella of the integrated SHS/CHS/DHS, the scheme is to be operated through separate bank accounts, maintenance of separate books of accounts and other financial records and submission of separate financial activity reports at varying frequencies to the respective monitoring unit, the details of which are mentioned below.

#### 4. Funds Flow & Reporting

The structure of funds flow & reporting under NUHM would be as follows.



**Note:** In the absence of a UCHC, funds would be released by the CHS to the UPHC directly. The UPHC shall release the funds to MAS. The reporting structure would be just reverse of the fund flow.

## 5. Banking Arrangements

### i. NUHM

All the funds under this scheme are to flow through a separate bank a/c in the name of 'NUHM' at different levels as mentioned below.

- a. City Health Society – CHS NUHM, \_\_\_\_\_ (name of the CHS)
- b. District Health Society – ZSS NUHM, \_\_\_\_\_ (name of the ZSS)
- c. Urban CHC – NUHM, \_\_\_\_\_ (name of the UCHC)
- d. Urban PHC – NUHM, \_\_\_\_\_ (name of the UPHC)
- e. Mahila Arogya Samittee (MAS) – MAS, \_\_\_\_\_ (name of the MAS)

The bank account shall be opened with State Bank of India (SBI). In case of non-availability of SBI, then the same is to be opened in any one of the nationalized banks. The bank account shall be operated under joint signature at different levels as follows.

#### a. City Health Society

Group	Designation	Mode of Operation & Limit of Withdrawals
A	Municipal Commissioner / Municipal Executive Officer	No Limit. Jointly with signatory in Group-B
B	ADMO (PH)	Above Rs.10.00 lakh : Jointly with the signatory in Group-A
		Up to Rs.10.00 lakh : Jointly with the signatory in Group-C
C	City Health Officer (City Accounts Manager in the absence of City Health Officer)	Up to Rs.10.00 lakh : Jointly with the signatory in Group-B

#### b. District Health Society

Group	Designation	Mode of Operation & Limit of Withdrawals
A	Collector & DM	Above Rs.10 lakh : Jointly with the signatory of Group-B
B	Chief District Medical Officer	Above Rs.10 lakh : Jointly with the signatory of Group-A
		Rs.1 lakh to Rs.10 lakh : Jointly with concern signatory from Group-C

C	Nodal Officer of concerned programme	Rs.1 lakh to Rs.10 lakh : Jointly with the either signatory of Group-B  <Rs.1 lakh: Jointly with the signatory from Group-D
D	District Accounts Manager (District Programme Manager in absence of DAM)	<Rs.1 lakh : Jointly with the concern signatory from Group-C

**c. Urban CHC**

Medical Officer I/c and 2<sup>nd</sup> Medical Officer or any other staff of the UCHC to be nominated by RKS in the absence of 2<sup>nd</sup> MO.

**d. Urban PHC**

Medical Officer I/c and Pharmacist or any other staff of the UPHC to be nominated by RKS in the absence of Pharmacist.

**e. MAS**

President and Treasurer of MAS.

**ii. RKS**

Besides NUHM, a separate bank account is to be opened for dealing with the funds provided towards RKS. The RKS fund would be provided to the UCHCs and UPHCs. The signatories to this bank account would be same as that of NUHM a/c.

**The movement of cheques & cheque books at each level shall be as per the following guideline.**

- a. The DDO of the respective units / divisions / offices shall be the custodian of the cheque books and cheque issue registers.
- b. The custodian of the cheque books and cheque issue registers shall handover the same to the person who ever is assigned with the work of preparation of cheques (generally Accountant / Dealing Assistant) working under his/her section / division / office during the office hour.
- c. The Accountant / Dealing Assistant shall prepare the cheques as per the orders of the competent authority during the office hour and get the same signed by the authorized signatories.
- d. At the end of the office hour of the day, the Accountant / Dealing Assistant shall return the unused cheques and cheque issue register to the DDO. The DDO shall verify the consumption of cheques during the day based on the cheque issue register and take the cheques along with the register into his/her custody.



- e. The movement & use of the cheques, i.e. flow of cheque books from the bank to the DDO, from DDO to the Accountant / Dealing Assistant and from Accountant / Dealing Assistant back to the DDO shall be monitored through cheque tracking registers.
- f. There would be one register for tracking the full cheque books received by the DDO from the bank and issued for day to day use. The second register would be for tracking the movement & use of cheque between DDO and Accountant / Dealing Assistant for day to day requirement. The formats of the said registers are enclosed at **Annexure-I**.

## **6. Accounting and Book Keeping Requirements**

### **6.a Important Accounting Principles and Policies to be followed**

- Accounting shall be done on cash basis i.e. a transaction shall be accounted for at the time of receipt or payment only.
- The books of accounts shall be maintained on double entry book keeping principles
- Expenditure Recognition –The advances given to the facilities down the line should not be reported as expenditure in FMRs. It is only the expenditure reported (as per SoE/UCs) by the facilities against the amount advanced to them which should be reflected as expenditure in the FMRs.
- Period – Accounting period followed shall be the financial year of the Government of India i.e. 1st April to 31st March.

### **6.b Books of Accounts to be maintained**

Following books should be maintained manually by the accountant at each level:

- Double column cash and bank book
- Ledger book activity wise
- Voucher (Debit & Credit) & Voucher Guard File
- Advance Register
- Fixed Asset Register
- Stock register
- Fund Receipt Register
- Disbursement Register
- Cheque Issue Register
- Cheque tracking register
- Any other register as per the need of the specific activity under the scheme

If any of the above books are maintained in accounting software then it would suffice if monthly printout of such books are taken and authenticated by the DDO and appropriately filed. The cash book should necessarily be maintained manually also, even though computerized accounting is in use.

The following section describes the manner of maintenance of the prescribed books of accounts.

#### **6.c Double Column Cash cum Bank Book (Format Provided in Annexure II)**

- The facilities should maintain one double column cash and bank book with provision for adequate referencing to the voucher number and ledger folios.
- Cash book is to be closed daily and duly signed by the DDO.
- In case there is no transaction in a day/s the entry 'No Transaction' has to be noted in cash book in red ink and balances are to be carried forward to the next day.

#### **6.d Ledger (Format Provided in Annexure III)**

Following points should be taken care of while maintaining the ledger:

- The primary categories under which the ledgers would fall are:
  - Pool / activity wise ledger heads at CHS & DHS / UCHC & UPHC to record grants (advances) for funds received from higher units.
  - Separate ledger heads to record expenditure for each individual activity as per the approved PIP.
  - Separate salary ledger heads to record payments to each employee and should be linked to the respective heads in the FMR.
  - Separate ledger heads for all advances, in the name of the person / agency to which advance has been disbursed (For e.g. to employees, outside agencies, etc.)
- Once the vouchers are entered in cash / bank book, they should be immediately entered in the appropriate ledger folios (along with referencing to cash book folio number and voucher serial number). The ledger should be kept in the standard form. Separate pages are to be opened for each activity / item of expenditure. The ledger accounts shall be arranged and grouped in such a manner that the desired information is promptly available.
- All the ledger accounts shall be closed at the end of the month. Totals would be done for each ledger head and a Trial Balance prepared. Discrepancies, if any, will be rectified and reconciled.

### **6.e Fixed Asset / Stock Register (Format Provided in Annexure IV)**

- The Stock / Fixed Asset Register should be kept in two parts for assets purchased out of NUHM funds.
  - One for Assets of Permanent Nature – To record assets of permanent nature like furniture & fixtures, computers, etc either procured by the facility or received from higher facility.
  - Other for stocks of temporary nature – In this, it is supposed to record various consumables used by the facility like stationery, printing material, etc.
- Even if a central store keeper maintains records of all assets purchased by the facility, the above mentioned registers for purchase of assets out of NUHM funds should be separately maintained.
- The asset register should contain the full particulars of purchase / receipt of fixed assets including the identification tag, date of purchase, its current location / user, value of purchase, etc.
- All assets received in kind from the supervisory units should also be included in the fixed asset register.
- Apart from this the facility may have a separate register to keep record of the free supplies (of medicines) received from the higher facility. Normally this register is required to be maintained by the permanent government employee (Pharmacist) and not by the contractual accountant. Further, such transactions do not warrant any financial entries to be done in the books of accounts.
- No depreciation is to be charged on the fixed assets

### **6.f Advance Register & Ageing Analysis (Format Provided in Annexure V)**

- Register for advances to be maintained as advances given to
  - Staff
  - Contractors / suppliers
  - TA / DA advance
- A proper ageing of the advances is also to be done.

## **7. Accounting Process & Internal Controls**

### **7.a Cash**

- The facilities should not carry heavy cash – in – hand (maximum limit Rs.15,000/- at CHS, Rs.10,000/- at UCHC and Rs.5,000/- at UPHC as petty cash towards Administration & Contingency).
- Cash book is to be updated on a daily basis.

- Physical cash should tally with the cash balance figure in the cash book.
- Over writing in cash / bank book should be avoided and corrections, if any, should be attested by the DDO under his dated initials.

#### **7.b Grants in Aid**

- Grants – in – aid received should be recorded under proper heads according to the purpose for which it was received.

#### **7.c Bank / E-Transfer**

- Cheque issue register to be maintained properly (Along with register of bank drafts received and bank drafts issued). RTGS / ECS instructions should be appropriately authorized, recorded and filed.
- Bank pass book / bank statement to be updated regularly.
- Interest income should be clearly identified and accounted for in the cash book on timely basis.
- All cheques shall be signed by at least two signatories as mentioned earlier.
- Cheque books, new, used or currently under use shall be kept in the personal custody of the DDO.
- While making payments through cheque, its number should invariably be noted in the cash book for cross checking.
- Signatures with date shall be obtained in the cheque issue register from the Cashier/Accountant for each cheque, which is endorsed in his favour or handed over to him for obtaining cash payment from the bank.
- All cash/cheques/Demand Drafts etc. received should be deposited into bank as far as possible on the same day itself, otherwise on the next working day positively.
- Bank reconciliation statement is to be prepared on a monthly basis (by the 10th of the following month)
- Proper explanation by the person in-charge to be recorded in case of any un-reconciled entries

#### **7.d Payments & Expenditure**

- All vouchers to be scrutinized thoroughly before making payments.
- All vouchers should be complete in all respects and filled properly.
- All vouchers to be scrolled (serial numbered) and entered in cash / bank book with appropriate referencing.
- All vouchers to be supported with appropriate documentary evidence (vouchers to be prepared only when adequate supporting is in place).
- All the vouchers must be retained at the facility and should not be sent to the higher facility.

- Invoice must be marked “Passed for Payment” on its face by competent authority. In case of advance adjustments, it should be marked “Passed for Adjustments”.
- All supporting documents in originals should be defaced / stamped as ‘PAID & CANCELLED’ with details of cheque number & date.
- Necessary approval from competent authority to be taken beforehand for expenditure made.
- All approvals made should be under the jurisdiction of the sanctioning authority in line with delegation of power mentioned at **Annexure VI**.
- All necessary procedures to be followed for obtaining sanctions for expenditure.
- Expenditures to be debited to the correct account head.
- The facility should endeavour to make all payments only by crossed account payee cheque. Normally payments by cash should be discouraged, however payment by cash may be made for activities like TA/DA, Administration & Contingency, POL advance etc..
- Any payment above Rs.5,000/- must necessarily be made through crossed Account payee cheques only.

#### **7.e Fixed Asset**

- The procurement guidelines issued vide Office Memorandum no. – 4939, dt.13.02.12 of Finance Department, Govt. of Odisha for purchase of assets should be strictly followed.
- Annual physical verification of fixed assets should be conducted. Any major discrepancies in physical verification should be reported to the DDO and higher facilities.

#### **7.f Advances**

- Advance tracking register to be maintained properly for each activity and agency wise on monthly basis.
- Advance should be given for activities admissible under the programme only.
- Cases where huge un-adjusted advances have been lying for long should be brought to the notice of higher authorities i.e. MO I/c.
- The advance should be settled within 15 days of the completion of the activity for which advance was given.
- A new advance should be given only after settlement / adjustment of the previous advance.

#### **7.g TDS**

- TDS to be deducted from all eligible payments and deposited within due time as per the IT rules.
- Quarterly TDS returns to be submitted in the prescribed format.

## 8. Delegation of Administrative & Financial Powers

Sl. No	Nature of Power	Authority to which the power is delegated	Extent of Power Delegated
1.	Approval of City Health Action Plan (CHAP)	Governing Body, CHS	Full power
2.	Financial Sanctions for release of funds to UCHC, UPHC and other implementing agencies	ADMO(PH)	Full power
		City Health Officer (CHO)	Up to Rs.50,000/- per case subject to allocation in the approved PIP
3.	To sanction and incur expenditure on mobilization activities	ADMO(PH)	Up to Rs.1.00 Lakh at a time
4.	To sanction and incur training expenditure per training batch including honorarium, TA/DA etc.	Chairman of EC, CHS	Full power
		ADMO(PH)	Up to Rs.5.00 lakh at a time
		CHO	Up to Rs.5,000 at a time
5.	To sanction and incur contingent office expense	Chairman of EC, CHS	Full power
		ADMO(PH)	Up to Rs.50,000 at a time
		CHO	Up to Rs.30,000 at a time
		MO I/C, UCHC	Up to Rs.10,000 at a time

		MO I/C, UPHC	Up to Rs.5,000 at a time
		Accounts Manager, City Health Society	Up to Rs.5,000 per month subject to Rs.1,000 at a time
6.	To convey administrative approval of estimates of construction/repairs /tenders	Chairman of EC, CHS	Full Power
		ADMO(PH)	Up to Rs.20.00 Lakh at a time
7.	To write of finally the irrecoverable values of stores/medicines.	Chairman of EC, CHS	Full powers
		ADMO(PH)	Up to Rs.10,000 at a time
8.	To sanction expenditure for printing training/ teaching/learning of material	Chairman of EC, CHS	Full Power
		ADMO(PH)	Up to Rs.50,000 at a time
9.	To sanction and make purchase of any item for store/execution of civil and other works envisaged in the project according to the approved budget/work plan	Chairman of EC, CHS	Full Power
		ADMO(PH)	Up to Rs.20.00 Lakh at a time
		CHO (in the absence of ADMO(PH))	Up to Rs.1.00 lakh at a time
		MO I/C UCHC	Up to Rs.50,000 at a time
		MO I/C UPHC	Up to Rs.50,000 at a time
10.	To sanction and make payment of pay and allowance including TA/DA	ADMO(PH)	Full powers w.r.t. Employees appointed by Mission Director, NHM & appointed by ADMO(PH).

11.	Authority for signing of cheques	CHS : Municipal Commissioner / Municipal Executive Officer with ADMO(PH)	Full power
		CHS : ADMO(PH) & CHO jointly	Above Rs.1.00 lakh up to Rs.10.00 lakh at a time
		CHS : ADMO(PH) & City Accounts Manager jointly	Up to Rs.1.00 lakh
		UCHC : MO I/c and 2 <sup>nd</sup> MO or any other staff of the UCHC to be nominated by RKS in the absence of 2 <sup>nd</sup> MO	Full power
		MO I/c and Pharmacist or any other staff of the UPHC to be nominated by RKS in the absence of Pharmacist.	Full power
12.	To organize workshops/seminars/ Conferences/ meetings etc. at State District level and outside State.	ADMO(PH)	Up to Rs.50,000 at a time
13.	To sanction the fee remuneration of auditors any legal advisors and sanction of TA/DA	Chairman of EC, CHS	Full Power w.r.t the rates approved by OSH&FWS



14.	To sanction honorarium to employees as remuneration for work performed which is so laborious of such special merit as to justify a special reward.	ADMO(PH)	Up to Rs.2,000 per day in each individual case.
15.	To sanction honorarium to guest speakers and expert participation called in workshops/meetings	Chairman of EC, CHS	Full power
		ADMO(PH)	Up to Rs.2,000 in each individual case in a financial year
16.	Power to appoint contractual staff, renewal/termination of contract thereof	Chairman of EC, CHS	Full power
17.	Investment in short term deposits(up to 3 months)	Chairman of EC, CHS	Full power subject to availability
18.	Execution of documents relating to contract for works and supplies.	Chairman of EC, CHS	Full power
19.	To declare articles of store/stock as surplus or unserviceable and sale thereof.	Chairman of EC, CHS	Full power
		ADMO(PH)	Up to Rs.30,000 at a time
20.	To sanction installation of telecommunication connections.	ADMO(PH)	Full powers
21.	To sanction purchase of teaching/learning material and other articles for distribution to medical/paramedical and other staff.	ADMO(PH)	Up to Rs.5,000 at a time
22.	To sanction purchase of books and periodicals/ magazines/	ADMO(PH) /CHO	Up to Rs.5,000 at a

	journals/ newspapers.		time in each case.
23.	To sanction hospitality funds for foreign delegates (from donor and other agencies) also officials from GoI and other States	ADMO(PH)	Up to Rs.10,000 at a time
24.	To sanction and make purchase of drugs and material	Chairman of EC, CHS	Full power
		ADMO(PH)	Up to Rs.1,00,000 at a time
		CHO	Up to Rs.50,000 at a time
		MO I/C, UCHC	Up to Rs.25,000 at a time
		MO I/C, UPHC	Up to Rs.20,000 at a time
25.	To sanction and make purchase & repair of equipments	Chairman of EC, CHS	Full power
		ADMO(PH)	Up to Rs.1,00,000 at a time
		CHO	Up to Rs.50,000 at a time
		MO I/C, UCHC	Up to Rs.25,000 at a time
		MO I/C, UPHC	Up to Rs.20,000 at a time
26.	Hospital Furniture & equipments	Chairman of EC, CHS	Full power
		ADMO(PH)	Up to Rs.1,00,000 at a time

		MO I/C, UCHC	Up to Rs.25,000 at a time
		MO I/C, UPHC	Up to Rs.20,000 at a time
27.	Eviction of unauthorised occupation of hospital levels / in hospital premises of district	Chairman of EC, CHS	Full power

#### Delegation of Financial Powers under RKS

Office Bearer of Executive Committee	Type of expenditure	UCHC	UPHC
Chairperson	Non-recurring expenditure	15,000	10,000
	Recurring expenditure	10,000	5,000
Member Secretary	Non-recurring expenditure	3,500	2,500
	Recurring expenditure	2,000	1,500

## 9. Financial reporting requirements

### 9.a FMR / SoE / Reporting (Format Provided in Annexure VI)

- Financial Management Report (FMR) –cum- Statement of Fund Position (SFP) should be submitted by UCHC & UPHC to the facility from which funds have been received by 30<sup>th</sup> of every month.
- The CHS should submit the Financial Management Report (FMR) –cum- Statement of Fund Position (SFP) to its reporting unit by 5<sup>th</sup> of the following month.
- The reporting period for a month would be 25<sup>th</sup> of previous month to 24<sup>th</sup> of reporting month. However, for the month of March, it would be 25<sup>th</sup> of Feb to 31<sup>st</sup> of March and for April, the same would be 1<sup>st</sup> Apr to 24<sup>th</sup> April.
- The UCHC & UPHC should ensure that by the 27<sup>th</sup> of the month they receive / collect the monthly SoE from the facilities down below to whom they have provided funds.
- Even if in a particular month there is no expense under a UCHC & UPHC, a nil SoE report should be submitted to the funding facility.

### 9.b Utilization Certificate Reporting (Format Provided in Annexure VII)

- Each unit / facility is required to furnish the Utilization Certificate (UC) at the end of the FY against the expenditure incurred under it, based on the books of accounts, to the unit/facility from which funds have been received.

#### Summary of Reporting Requirements

S.No.	Activity	Frequency	Cut- off Date
1	Collection of SoE/FMRs by UPHC & UCHC from the facilities down below	Monthly	27 <sup>th</sup> of the Month
2	Submission of monthly SoE/FMR & SFP	Monthly	30 <sup>th</sup> of the Month

	to the reporting unit by UPHC & UCHC		
3	Submission of monthly SoE/FMR & SFP to the reporting unit by CHS	Monthly	05 <sup>th</sup> of the following month
4	Submission of UCs	Annually	30 <sup>th</sup> April of the following year

**Stock ledger of Cheque Book (for day to day consumption)**

**Name of the Bank A/c:**

**A/c No.:**

Date	Received			Issued			Cheques returned			Signature with date at the time of issue		Signature with date at the time of return	
	No. of cheques with serial no.			No. of cheques with serial no.			No. of cheques with serial no.			Accountant / Dealing Asst.	Custodian	Accountant / Dealing Asst.	Custodian
	From	To	Total no. of cheques	From	To	Total no. of cheques	From	To	Total no. of cheques				

**Stock ledger of Cheque Book**  
**(for tracking new cheque books received from banks and issued)**

Name of the Bank A/c:

A/c No.:

Date	Opening stock			Received			Issued			Closing stock			signature of the recipient
	No. of cheque books with serial no.			No. of cheque books with serial no.			No. of cheque books with serial no.			No. of cheque books with serial no.			
	From	To	Total no. of cheque books	From	To	Total no. of cheque books	From	To	Total no. of cheque books	From	To	Total no. of cheque books	





**Format of the Ledger Account****Name of the Ledger Account (Name of the Expense / Activity and Name of the Pool):**

<b>Date</b>	<b>Particular</b>	<b>V.S. No.</b>	<b>C. B. S. No.</b>	<b>Amount (Dr.)</b>	<b>Amount (Cr.)</b>	<b>Balance (Dr. / Cr.)</b>

**C. B. S. No.** – Cash Book Serial Number**V. S. No.** – Voucher Serial Number

Format of Fixed Asset Register

Date	V. S.No.	Particulars	Location	Asset Quantity (Nos)				Asset Cost (Rs)			
				Beginning of the Year	Addition	Deletion/ Transfer	End of the Year	Beginning of the Year	Addition	Deletion/ Transfer	End of the Year

Format of Stock Register

Date & month	Particulars	Bill No	Opening stock in qty.	Receipt		Issued in qty.	Balance stock	Remarks
				Qty.	Rate			

Note: Both the registers to be maintained separately for each item.

Format of Advance Register

Date	Particulars (Activity for which advance given)	Given to (Name of the party / unit)	Cheque No.	Date as per the Cheque	Amount	Adjustment Details		Balance Advance
						Date	Amount Adjusted	

Format for Ageing of Advances

Unit	Activity	Outstanding Age	No. of Advances	Amount Outstanding (Rs.)
Unit 1		Less than 6 months		
		Between six months to one year		
		More than one year		
	<b>Total</b>			<b>Rs.....</b>
Unit 2		Less than 6 months		
		Between six months to one year		
		More than one year		
	<b>Total</b>			<b>Rs.....</b>

Format of SoE Reporting from UPHC & UCHC

S. No.	Activities	Opening balance at the beginning of the month				Amount Received During the Month____ _____	Total Amount Received Till the month____ _____	Expd. during the Month____ _____	Total Expd. till the month____ _____	Closing Balance at the end of the month			
		Bank	Cash	Adv.	Total					Bank	Cash	Adv.	Total
1													
2													
3													
4													
5													

**Format of SoE/FMR Reporting from CHS**

Name of the CHS:

Reporting Month:

MR Code	Budget Head	Physical				Financial			
		Target for the year	Achievement during the month	Achievement up to previous month	Cumulative achievement	Approved budget	Expenditure for the month	Expenditure up to previous month	Cumulative expenditure

**Format of Statement of Fund Position (SFP)**

Name of the CHS:

Reporting Month:

Sl. No	Scheme	Opening Balance at the beginning of the month				Fund Received during the month from		Cumulative Fund Received during the month from		*Actual Expenses incurred during the month			Refund to State, if any	Unspent Balance at the end of the month			
		Bank	Advances (including Releases to facilities down the line & other agencies)	Cash	Total	State	Bank int.	State	Bank int.	Cumulative expenditure till the beginning of the month	Expd. during the month	Cumulative expd. till the month		Bank	Advances (including Releases to facilities down the line & other agencies)	Cash	Total

**Format of UC Reporting****Form No. OGFR – 7 A**

Name of the Facility\_\_\_\_\_

Name of the Programme\_\_\_\_\_

Utilization Certificate for the Year: \_\_\_\_\_

Dated:

<b>Sanction Letter No. and Date</b>	<b>Purpose</b>	<b>Amount</b>
(Please give here details of Sanction Letters)  1.  2.  3.		(Amount of Sanctions)

Certified that out of Rs. \_\_\_\_\_ of grants – in – aids sanctioned during the Financial Year \_\_\_\_\_ in favour of \_\_\_\_\_(name of the facility) by \_\_\_\_\_(from whom received) vide letter nos. (given above) and Rs. \_\_\_\_\_ on account of unspent balance of the previous year(s), a sum of Rs. \_\_\_\_\_ has been utilized for the purpose for which it was sanctioned and that the balance of Rs. \_\_\_\_\_ remained as unutilized at the end of the year will be adjusted towards the grants – in – aid payable during the next financial year.

Further certified that I have satisfied myself that the conditions, on which the grants – in – aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

**Signature of the DDO with Seal**

# **Financial Guidelines for RKS at UCHC & UPHC**

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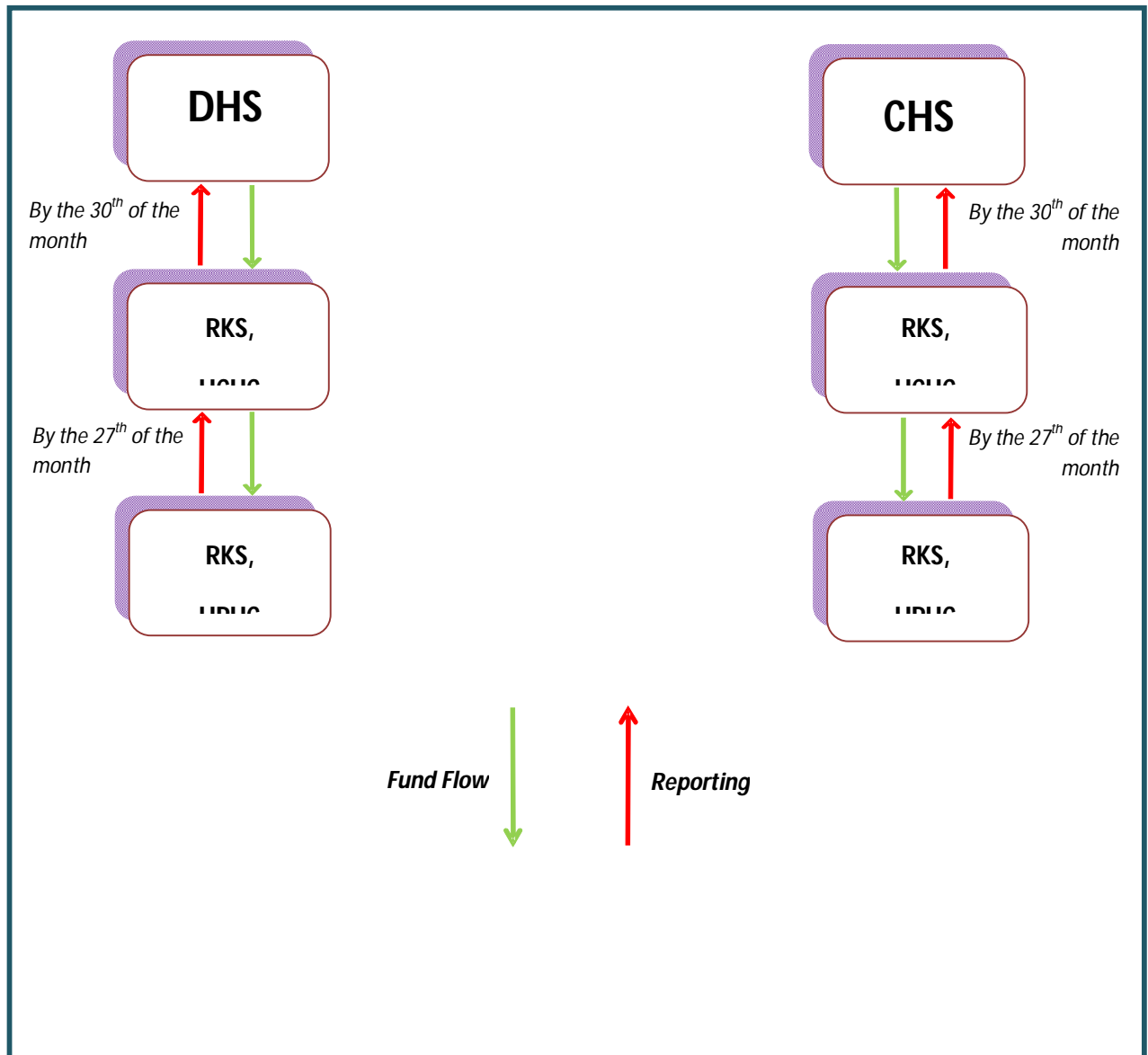


## 1. Introduction

- The National Urban Health Mission (NUHM) has been approved by Union Cabinet as a new sub-mission under the over-arching National Health Mission (NHM). Under the scheme, the following proposals have been approved:
  1. One Urban Primary Health Centre (U-PHC) for every fifty to sixty thousand population.
  2. One Urban Community Health Centre (U-CHC) for five to six U-PHCs in big cities.
  3. One Auxiliary Nursing Midwives (ANM) for 10,000 populations.
  4. One Accredited Social Health Activist ASHA (community link worker) for 200 to 500 households.
- In the process of decentralization, most of the NUHM funds would be flowing down to the actual implementing units i.e. UCHCs / UPHCs & MASs.
- NUHM also envisages creation of Rogi Kalyan Samitis (RKS) (Patient Welfare Committee) / Hospital Management Society (HMS) at each of the UCHC / UPHC. This committee, which would be a registered society, acts as a group of trustees for the hospitals to manage the affairs of the hospital. RKS / HMS is free to prescribe, generate and use the funds with it, as per its best judgment for smooth functioning and maintaining the quality of services.
- RKS may utilize all Government assets and services to impose user charges and shall be free to determine the quantum of charges on the basis of local circumstances. Moreover, funds received by the RKS / HMS will not be deposited in the State exchequer but will be available to be spent by the Executive Committee constituted by the RKS/HMS. Private organizations offering high tech services like pathology, MRI, CAT SCAN, Sonography etc. could be permitted to set up their units within the hospital premises in return for providing their services with due approval & at a rate fixed by the RKS/ HMS.
- The success of decentralization experiment would depend on the strength of the management capacities built at these implementing units. This handbook is an initiative aimed at building capacity of the person maintaining the books of the RKS.
- Where the RKS and the UCHC /UPHC have a common set of books, the handbook designed for the UCHC / UPHC accountant in conjunction with this handbook should be referred; and in cases where the RKS has different set of books, this handbook designed for RKS accountant should be referred to for preparing the RKS accounts.
- However, since RKS is a separate legal entity (governed by separate set of members including people's representative), it is recommended that each RKS should maintain books of accounts separate from the concerned UCHC/ UPHC

## 2. Overview of Fund Flow and Reporting

RKS receives funds from CHS / DHS to carry out specified activities. They are supposed to report their activities to CHS / DHS. The following exhibit shows the fund flow and reporting pattern:



**Note:** In the absence of a UCHC, funds would be released by the CHS to the RKS of UPHC directly. The reporting structure would be just reverse of the fund flow.

### **3. Accounting & Book Keeping Requirements**

#### **3.a Important Accounting Principles and Policies to be followed**

- Accounting shall be done on cash basis i.e. a transaction shall be accounted for at the time of receipt or payment only.
- The books of accounts of the RKS shall be maintained on double entry book keeping principles
- Expenditure Recognition –The RKS accountant should ensure that the advances given to RKS are not being reported as expenditure in FMRs. It is only the expenditure reported (as per UCs) by the RKS against the amounts advanced to them which should be reflected as expenditure in the FMRs.
- Period – Accounting period followed shall be the financial year of the Government of India i.e. 1st April to 31st March

#### **3.b Books of Accounts to be maintained**

Following books should be maintained by the accountant at RKS:

- Double column cash and bank book separately for Corpus grant & User Fees.
- Ledger book activity wise
- Fixed asset and Stock register
- Advance Register
- RKS Minutes Register

If any of the above books are maintained in accounting software (like tally) then it would suffice if monthly printout of such books are taken and authenticated (jointly by MO and RKS accountant) and appropriately filed. The cash book should necessarily be maintained manually also, even though computerized accounting is in use. The UCHC / UPHC accountant is also required to maintain other routine registers like fund receipt register and cheque issue register.

The following section describes the manner of maintenance of the prescribed books of accounts:

#### ***Double Column Cash cum Bank Book (Format Provided in Annexure I)***

- The RKS should maintain a double column cash and bank book with provision for adequate referencing to the voucher number and ledger folios
- Cash book is to be closed daily and duly signed by the MO incharge
- In case there is no transaction in a day/s the entry 'No Transaction' has to be noted in cash book in red ink and balances are to be carried forward to the next day.

### **Ledger (Format Provided in Annexure II)**

Following points should be taken care of while maintaining ledger:

- The primary categories under which the ledgers would fall are:
  - Ledger head for patient registration fee (if any).
  - Separate activity wise ledger heads to record income generated from collection of various user charges.
  - Ledger head to record amount received on account of corpus grants for RKS.
  - Separate activity wise ledger heads to record expenditure incurred in relation to maintenance of facility or provision of services to patients, whether directly or as payments to sub-contractors.
  - Separate ledger heads for all advances, in the name of the person / agency to which advance has been disbursed (For eg. to employees, outside agencies, etc.).
- Once the vouchers are entered in cash / bank book, they should be immediately entered in the appropriate ledger folios (along with referencing to cash book folio number and voucher serial number)
- The ledger should be kept in the standard form. Separate folios are to be opened for each item of expenditure.
- All the ledger accounts shall be closed at the end of the month. Totals would be done for each ledger head and a Trial Balance prepared. Discrepancies, if any, will be rectified and reconciled.
- Tentative list of ledger A/c (For activities related to RKS)
  - Grants in aid from RKS Corpus grants
  - Expenditure out of RKS corpus grants
  - Membership fees – (Income)
  - OPD – (Income from and expense related to the service)
  - Indoor Patient – (Income from and expense related to the service)
  - Lab – (Income from and expense related to the service)
  - X Ray – (Income from and expense related to the service)
  - ECG – (Income from and expense related to the service)
  - Canteen – rental income
  - Washing / Laundry – (Expenses)
  - Electricity expenses
  - Equipments
  - Any other expenses related to development, upkeep and maintenance of facility, delivery of services to patients.

***Please note that this is only an indicative list of ledger heads and the accountants can open new heads as per their sanctioned activities / reporting requirements / expenditure heads.***

### ***Stock Register (Format Provided in Annexure III)***

- The Stock / Fixed Asset Register should be kept in two parts for assets purchased out of RKS funds namely – NUHM corpus, and funds collected through user charges
  - One for Assets of Permanent Nature – To record assets of permanent nature like furniture & fixtures, Computers, etc either procured by or provided to the RKS.
  - Other for stocks of temporary nature – In this they are supposed to record various consumables used by the RKS like medicines, stationery, printing material, electric bulbs, etc.
- Even if a central store keeper maintains records of all assets purchased by the UCHC / UPHC in which the RKS is located, the above mentioned asset registers for purchase of assets out of NUHM funds & funds collected from receipt of user charges should be separately maintained by the RKS accountant.
- The asset register should contain the full particulars of purchase / receipt of fixed assets including the identification tag, date of purchase, its current location / user, value of purchase, etc.
- All assets received in kind from the supervisory units should also be included in the fixed asset register.
- No depreciation is to be charged on the fixed assets

### ***Advance Register & Ageing Analysis (Format Provided in Annexure IV)***

- Register for advances to be maintained as advances given to
  - Staff
  - Contractors / suppliers
- A proper ageing of the advances is also to be done.

### ***RKS Minutes Register***

- RKS needs to maintain a register to record the minutes of all the RKS meetings held, particularly providing details on key decisions made.
- Minutes should also include the details of the officials attending the meeting.
- The minutes recorded should be signed by the members and the official chairing the meeting.

### ***Operational Guidelines***

- The accountant would also need to be aware of operational guidelines of RKS, e.g. activities for which corpus grant is to be used and activities for which user charges collected could be used.
- He would also need to be aware of the contractual arrangements entered into by RKS (e.g. For cleanliness of facility, for generator facility) as well as have access to

the minutes of meeting of RKS society (where decisions regarding fund usage may have been taken).

## **4. Accounting Process & Internal Controls**

### **4.a Cash**

- RKS should not carry heavy cash – in – hand (maximum limit Rs.3000/- as petty cash to meet day to day expenses)
- Cash book is to be updated on a daily basis
- Physical cash should tally with the cash balance figure in the cash book
- Over writing in cash / bank book should be avoided and corrections, if any, should be attested by the authorized officer under his dated initials.

### **4.b Bank / Transfer**

- Cheque issue register to be maintained properly.
- Bank pass book / bank statement to be updated regularly.
- Interest income should be clearly identified and reported in the SoE/ UC on timely basis.
- All cheques shall be signed by at least two signatories as in line with defined guidelines
- Cheque books, new, used or currently under use shall be kept in the personal custody of the DDO.
- Acknowledgement of receipt of cheques issued shall be obtained from the payee.
- While making payments through cheque, its number should invariably be noted in the cash book for cross checking.
- Signatures with date shall be obtained in the cheque issue Register from the Cashier/Accountant for each cheque, which is endorsed in his favour or handed over to him for obtaining cash payment from the bank.
- All cash/cheques/Demand Drafts etc. received should be deposited into bank as far as possible on the same day itself, otherwise on the next working day positively.
- Bank reconciliation statement to be prepared on a monthly basis (by the 10th of the following month)
- Proper explanation by the person incharge to be recorded in case of any un-reconciled entries

### **4.c Payments & Expenditure**

- All bills / invoices to be scrutinized thoroughly before making payments.
- All vouchers to be filled properly and should be complete in all respects.
- All vouchers to be scrolled (serial numbered) and entered in cash / bank book with appropriate referencing.

- All vouchers to be supported with appropriate documentary evidence (vouchers to be prepared only when adequate supporting are in place).
- Invoice must be marked "Passed for Payment" on its face by competent authority. In case of advance adjustments, it should be marked "Passed for Adjustments".
- All supporting documents in originals should be defaced / stamped as 'PAID & CANCELLED' with details of cheque number & date.
- Necessary approval from competent authority to be taken beforehand for expenditure made.
- All approvals made should be under the jurisdiction of the sanctioning authority in line with delegation of power as prescribed by the State / RKS.
- All necessary procedures to be followed for obtaining sanctions for expenditure.
- Expenditures to be debited to the correct account head.
- Any payment above Rs. 5,000/- must necessarily be made through crossed Account payee cheques only.

#### **4.d Fixed Asset**

- The prescribed procurement guidelines for purchase of assets should be followed.
- Annual physical verification of fixed assets should be conducted. Any major discrepancies in physical verification should be reported to the DDO and higher facilities.

#### **4.e Advances**

- Advance tracking register to be maintained properly.
- Advance should be given for activities admissible under the RKS guidelines only and settled within 15 days of the completion of the activity for which advance was given.
- Long pending advances should be tracked and followed up for adjustment / refund.

## **5. Financial Reporting Requirements**

### **5.a FMR / SoE Reporting (Format Provided in Annexure V)**

- The reporting period for a month would be 25<sup>th</sup> of previous month to 24<sup>th</sup> of reporting month. However, for the month of March, it would be 25<sup>th</sup> of Feb to 31<sup>st</sup> of March and for April; the same would be 1<sup>st</sup> to 24<sup>th</sup> April.
- RKS accountant should ensure that by 27<sup>th</sup> of the current month he/she submits the monthly SoE to the supervisory unit in respect of RKS corpus grant.
- Even if in a particular month, there is no expense at the RKS, a nil SoE report should be submitted to the supervisory unit.
- In respect of reporting, receipts, payments, income & expenditure for RKS as a whole, the accountant should report as per the mandate of the Samiti.

### 5.b Utilization Certificate Reporting (Format Provided in Annexure VI)

The RKS is required to submit the annual audit report along with the UC to the CHS / DHS.

## 6. Other Financial Statements

At the end of the year, the RKS is required to prepare the following accounting statements after closing its books of accounts

- Trial Balance
- Receipts & Payments
- Income & Expenditure
- Balance Sheet

## 7. Audit requirements (Statutory)

The RKS society is mandated to get its accounts audited annually by a statutory auditor (to be appointed by RKS) within two months from the end of previous financial year. All the expenses for such audit shall be borne by the RKS.

### Summary of Closing and Reporting Requirements for the RKS

S.No.	Activity	Frequency	Cut- off Date
1	Submission of monthly SoE to the supervisory unit	Monthly	27 <sup>th</sup> of the Month
2	Preparation of Receipts & Payments Account and Income & Expenditure Account	Statements have to be prepared as per the mandate of the Samiti	
3	Preparation of Balance Sheet		
4	Submission of Annual Audit Report along with UCs to CHS / DHS.	Annually	31 <sup>st</sup> May of the following year



## 8. Delegation of Financial Powers under RKS

<b>Office Bearer of Executive Committee</b>	<b>Type of expenditure</b>	<b>UCHC</b>	<b>UPHC</b>
Chairperson	Non-recurring expenditure	15,000	10,000
	Recurring expenditure	10,000	5,000
Member Secretary	Non-recurring expenditure	3,500	2,500
	Recurring expenditure	2,000	1,500





Format of Fixed Asset Register

Date	V. S.No.	Particulars	Location	Asset Quantity (Nos)				Asset Cost (Rs)			
				Beginning of the Year	Addition	Deletion/ Transfer	End of the Year	Beginning of the Year	Addition	Deletion/ Transfer	End of the Year

Format of Stock Register

Date & month	Particulars	Bill No	Opening stock in qty.	Receipt		Issued in qty.	Balance stock	Remarks
				Qty.	Rate			

Note: Both the registers to be maintained separately for each item.

Format of Advance Register

Date	Particulars (Activity for which advance given)	Given to (Name of the party / unit)	Cheque No.	Date as per the Cheque	Amount	Adjustment Details		Balance Advance
						Date	Amount Adjusted	

Format for Ageing of Advances

Unit	Activity	Outstanding Age	No. of Advances	Amount Outstanding (Rs.)
Unit 1		Less than 6 months		
		Between six months to one year		
		More than one year		
	<b>Total</b>			
		Less than 6 months		

<b>Unit 2</b>		Between six months to one year		
		More than one year		
	<b>Total</b>			<b>Rs.....</b>

Format of SoE Reporting from RKS

S. No	Activities	Opening balance at the beginning of the month				Amount Received During the Month____ _____	Total Amount Received Till the month____ _____	Expenditure During the Month____ _____	Total Expenditure Till the month____ _____	Closing Balance at the end of the month			
		Bank	Cash	Advance	Total					Bank	Cash	Advance	Total
1													
2													
3													
4													
5													

**Format of UC Reporting**

**Form No. OGFR – 7 A**

Name of the RKS\_\_\_\_\_

Programme:

Utilization Certificate for the Year: \_\_\_\_\_

Dated:

<b>Sanction Letter No. and Date</b>	<b>Purpose</b>	<b>Amount</b>
(Please give here details of Sanction Letters)		(Amount of Sanctions)
1.		
2.		
3.		

Certified that out of Rs. \_\_\_\_\_ of grants – in – aids sanctioned during the Financial Year \_\_\_\_\_ in favour of the RKS..... by the Block\_\_\_\_\_ vide letter nos. (given above) and Rs. \_\_\_\_\_ on account of unspent balance of the previous year(s), a sum of Rs. \_\_\_\_\_ has been utilized for the purpose for which it was sanctioned and that the balance of Rs. \_\_\_\_\_ remained as unutilized at the end of the year will be adjusted towards the grants – in – aid payable during the next financial year.

Further certified that I have satisfied myself that the conditions, on which the grants – in – aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- 1.
- 2.
- 3.

**Signature of the RKS Accountant**

**Signature of MO-in-Charge**



# **FINANCIAL GUIDELINES FOR** **MAHILA AROGYA SAMITTEE**

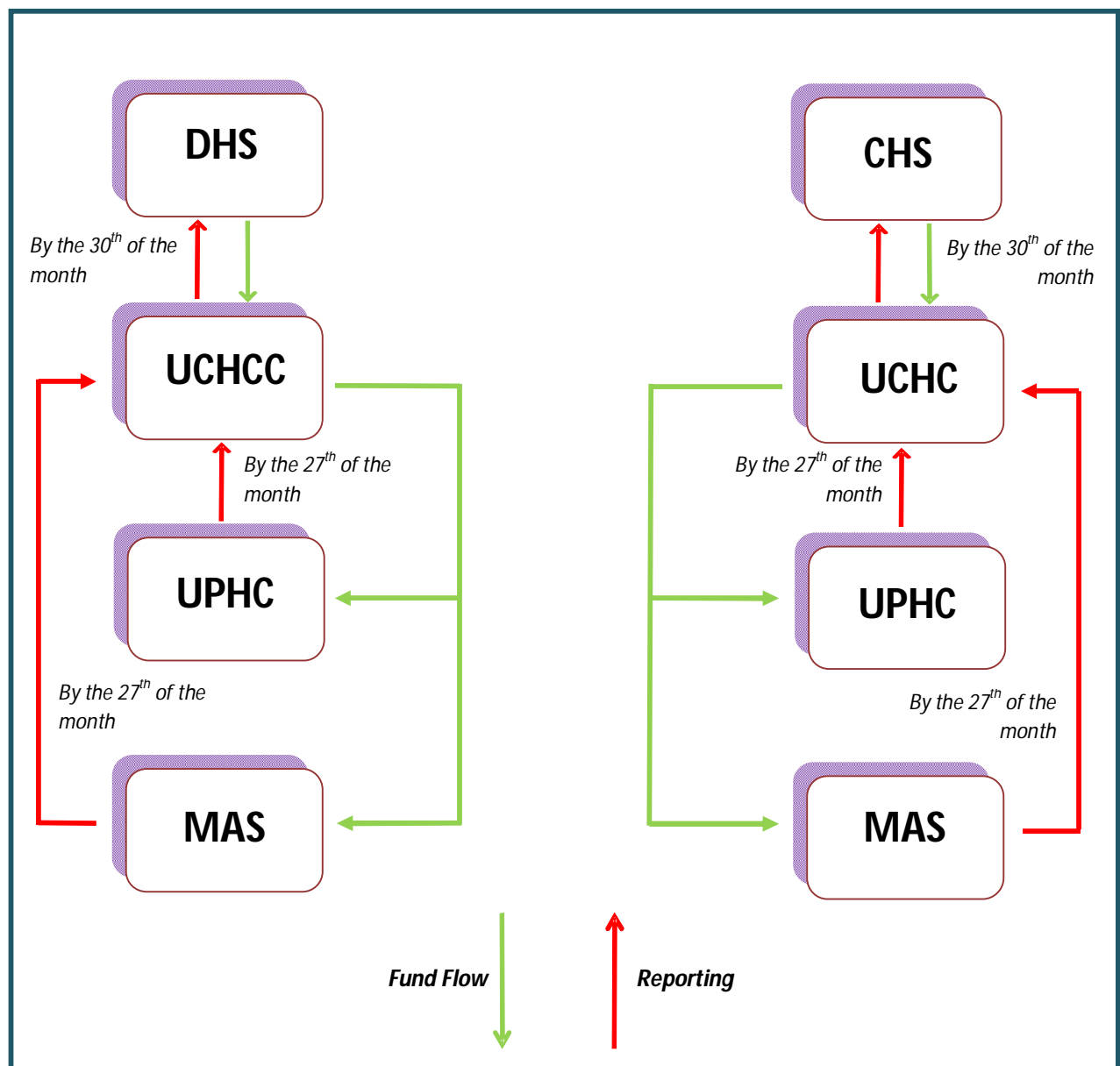
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## 1. Overview of Fund Flow and Reporting

Mahila Arogya Samittees (MAS) are to receive funds from the respective UPHC to carry out specified activities as per the programme guideline. They are supposed to report their activities to their supervisory unit which is UPHC. The following exhibit shows the fund flow and reporting pattern:

**Funds Flow & Reporting pattern**



**Note:** In the absence of a UCHC, funds would be released by the CHS to the UPHC directly. The UPHC shall release the funds to MAS. The reporting structure would be just reverse of the fund flow.

## **2. Accounting & Book Keeping Requirements**

### **2.a Important Accounting Principles and Policies to be followed**

- Accounting shall be done on cash basis i.e. a transaction shall be accounted for at the time of receipt or payment only.
- The books of accounts of the sub-centre shall be maintained on double entry book keeping principles.
- Period – Accounting period followed shall be the financial year of the Government of India i.e. 1st April to 31st March.

### **2.b Books of Accounts to be maintained**

#### **Following books should be manually maintained by the MAS**

- Columnar Petty Cash book
- Bank Register
- Ledger book (Units currently maintaining ledgers may continue maintaining it as a good practice, however this is not mandatory)
- Fixed Asset / Stock register

The following section describes the manner of maintenance of the prescribed books of accounts:

#### ***Columnar Petty Cash Book (Format Provided in Annexure I)***

- The MAS should maintain a columnar petty cash book.
- Petty Cash book to be updated weekly and duly signed by the President/Secretary of the MAS.

#### ***Bank Register (Format Provided in Annexure II)***

- MAS should maintain a bank register to record receipt and payment of funds through cheque respectively.
- It is to be closed monthly and duly signed by the President/Secretary of the MAS.

#### ***Ledgers (Format Provided in Annexure III)***

Following points should be taken care of while maintaining ledger book:

- Ledger accounts in the prescribed format are to be maintained
- Accounting should be done and ledgers prepared under the heads for which funds are provided to MAS and interest earned.

- Once the vouchers are entered in cash / bank book, they should be immediately entered in the appropriate ledger folios (along with referencing to cash book serial number and voucher serial number)
- All the ledger accounts shall be closed at the end of the month. Totals would be done for each ledger head and a SoE prepared. Discrepancies, if any, will be rectified and reconciled.

**Note:** Maintenance of ledger is optional at MAS level

### 3. Accounting Process & Internal Controls

#### 3.a Cash / Bank

- MAS should withdraw cash as required and not have heavy cash in hand.
- Cash book is to be updated on a weekly basis.
- Physical cash should tally with the figure of cash as per books and bank pass book / bank statement to be updated regularly (inspection by UPHC during the meeting/visit may be conducted).
- Bank Account to be opened and operated under joint signature of President and Treasurer of MAS in any scheduled commercial bank / Grameen Bank/ Post office. Following points to be noted w.r.t the same:
  - Private bank accounts should be avoided.
  - In areas where bank availability is a problem, account should be maintained in post office.
- Interest income should be clearly identified and reported in the SoE/ UC on timely basis.
- Cheque books, new, used or currently under use shall be kept in the personal custody of Treasurer who is the authorized signatory on the cheques.
- Acknowledgement of a cheque issued and received shall be obtained from the payee.
- While making payments through cheque, its number should invariably be noted in the cash book for cross checking.
- All cash/cheques/Demand Drafts etc. received should be deposited into bank as far as possible on the same day itself, otherwise on the next working day positively.
- Bank reconciliation statement to be prepared on a monthly basis (by the 10th of the following month).
- Proper explanation by the Treasurer to be given in case of any un-reconciled entries.

### 3.b Payments & Expenditure

- All vouchers / bills / invoices to be scrutinized thoroughly before making payments.
- All vouchers to be filled properly and should be complete in all respects.
- All vouchers / bills / invoices to be scrolled (serial numbered) and entered in cash / bank book with appropriate referencing.
- All vouchers to be supported with appropriate documentary evidence (vouchers to be prepared only when adequate supporting are in place).
- All supporting documents in originals should be defaced as 'PAID & CANCELLED' with details of cheque number & date.
- All expenditure made should be in accordance with the approval of the sanctioning authority in line with delegation of power as prescribed by the State.
- Expenditures to be debited to the correct account head.
- The MAS should endeavour to make all payments only by crossed account payee cheque. Normally payments by cash should be discouraged, however if that is not practical, payment by cash may be made.
- Any payment above Rs.2500/- must necessarily be made through crossed Account payee cheques only.

## 4. Financial Reporting Requirements

### 4.a SoE Reporting\* (Format Provided in Annexure IV)

- The UPHC should ensure that by the 27th of the month it collects the monthly SoE from the MAS in the prescribed format under its jurisdiction.
- Even if in a particular month there is no expense at the MAS, a nil SoE report should be submitted to the UPHC.

### 4.b UC Reporting (Format Provided in Annexure V)

- The MAS is required to submit the UC annually (Duly signed by the Treasurer & President of the MAS) along with the vouchers.

#### Summary of Reporting Requirements for Sub-Centre

S. No.	Activity	Frequency	Cut- off Date
1	Submission of monthly SoE to the UPHC	Monthly	27 <sup>th</sup> of the Month
2	Submission of UCs (including the vouchers)	Annually	30 <sup>th</sup> April of the following year

**Format of Columnar Petty Cash Book**

Receipts			Payments			Daily Balance (total of A- total of B)
Date	Particulars (amount drawn from bank & cash donations, cash receipts etc)	Amount in Rs.  (A)	Date	Particulars (amount deposited into bank & cash payments against expenses under different heads etc.)	Amount in Rs.  (B)	
<b>Monthly Total</b>						

**Note: Cash book should be serially page numbered and authenticated by the President**

Format of Bank Register

Receipts			Payments		
Date	Particulars (Details of the source)	Amount (Rs.)	Date	Particulars (Details of the activity for which amount is spent)	Amount (Rs.)
	Grant - in - aid for MAS			Cash Withdrawal	
	Cash Deposit			Payment for (Explanation of the activity for which payment has been made in cheque/DD)	
	Interest Received				
<b>Monthly Total (A)</b>			<b>Monthly Total (B)</b>		
<b>Balance (A-B)</b>					



**Proforma of Ledger Account (for those MAS already preparing ledger books)**

Dr.											Cr.
Date	Particulars	V. S. No.	C. B. S. No.	Amount		Date	Particulars	V. S. No.	C. B. S. No.	Amount	
				Cash	Bank					Cash	Bank
<i>V.S.No. - Voucher Serial Number</i>											
<i>C.B.S.No. - Cash Book Serial Number</i>											

Format of SoE Reporting from MAS

Name of the MAS: \_\_\_\_\_

Reporting Month: \_\_\_\_\_

S.No	Activity	A	B	C	D	E	F	G = (A+B)-E
		Opening balance at the beginning of the month	Amount Received During the Month	Cumulative funds Received Till date for the year	Expenditure at the Beginning of the Month	Expenditure During the Month	Total Expenditure Till the month for the year	Closing Balance at the end of the month

**Format of UC Reporting****Form No. OGFR – 7 A**

Name of the MAS: \_\_\_\_\_

Utilization Certificate for the Year:

Dated:

<b>Sanction Letter No. and Date</b>	<b>Opening Balance</b>	<b>Funds received in Current Year</b>	<b>Expenditure in Current Year</b>	<b>Balance (If any)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5=2+3-4</b>
(Please give here details of Sanction Letters)  1.  2.  3.				

Further certified that I have satisfied myself that the conditions, on which the grants – in – aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- 1.
- 2.
- 3.

**Signature of Treasurer****Signature of President**