

# **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**

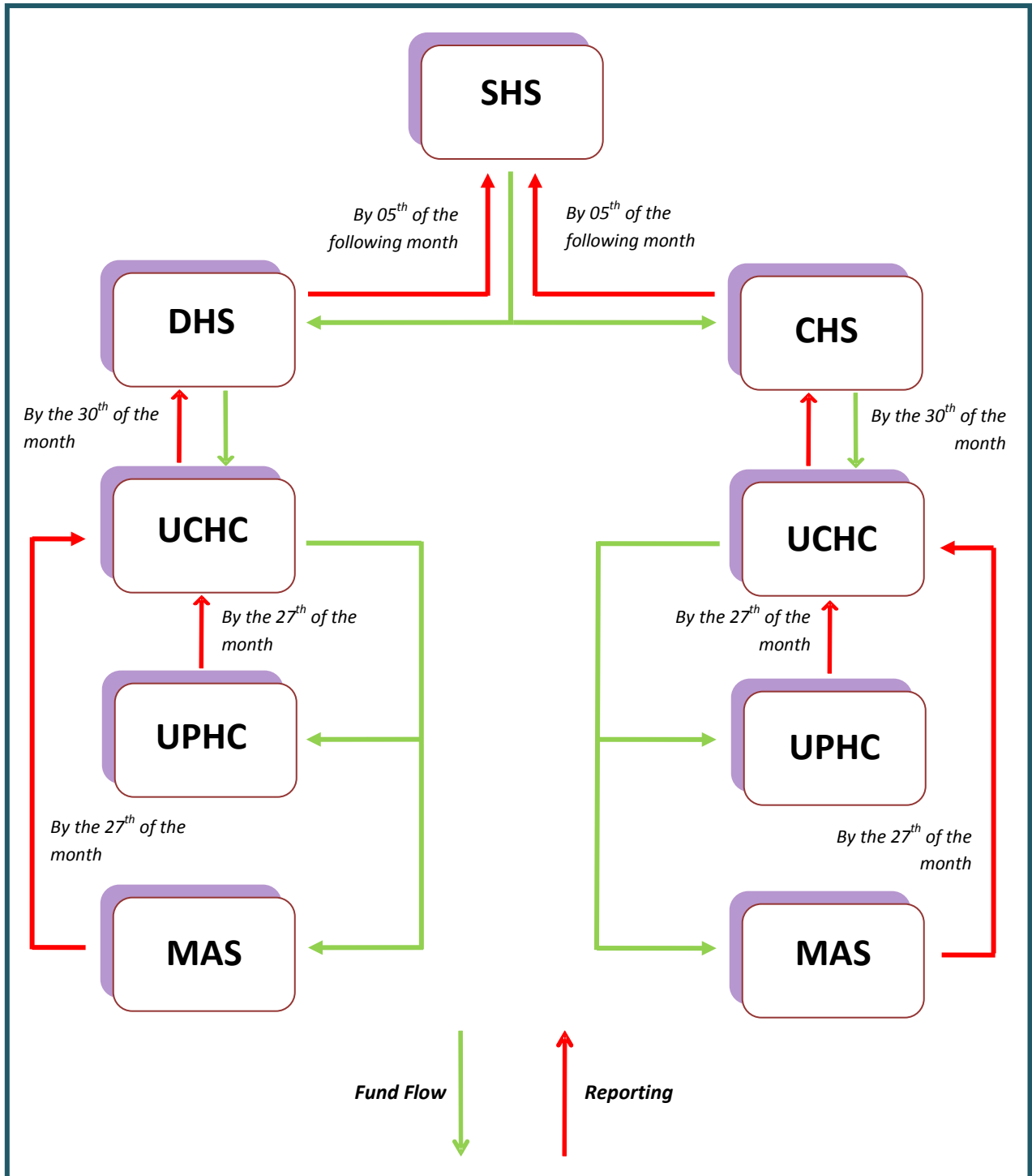
For the implementation of the above scheme, an Integrated Health Society at State, City and District levels (registered as a legal entity at the State and District under the national or state society registration Act) has been formed. Such integrated State Health Society (SHS) at State works in close 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 UHC 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	Up to Rs.10.00 lakh at a time
		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	Chairman of EC, CHS	Full power



	guest speakers and expert participation called in workshops/ meetings	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/ journals/ newspapers.	ADMO(PH) /CHO	Up to Rs.5,000 at a 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 to the reporting unit by UPHC & UCHC	Monthly	30 <sup>th</sup> of the Month
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







**Format of the Ledger Account**

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

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

*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>			
Unit 2		Less than 6 months		
		Between six months to one year		
		More than one year		
	<b>Total</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**