

2. Comprehensive Checklist for Financial Management for Officers/RNTCP Consultants carrying out Central Level Internal Evaluation at District/State level

Name of Society visited :

Date of Visit :

Name & Designation of Reviewer:

PART-I

Sl. No	Description	Yes	No	Remarks
1	Whether Cash Book and Bank Book written up to date (indicate date)			
2	Whether entries in Cash/Bank book have been authenticated by STO/DTO (indicate date)			
3	Whether Cash balance as per Cash Book reconciles with physical cash in hand			
4	Whether General Ledger is written up to date (all the heads) Indicate the date up to which entries have been posted			
5	Whether bank reconciliation has been done at the end of the previous month			
6	Whether all vouchers are serially numbered and filed properly			
7	Whether Fixed Assets Register is up to date and entries authenticated by STO/DTO			
8	Whether Stock Register for consumables, drugs and printed materials is up to date			
9	Whether advances are classified separately and not included in the SOE. (Only on receipt of Utilization certificate /contractors' bills, advances are adjusted and value included in the SOE)			
10	Whether there is a backlog of SOE			
11	Whether there is a backlog of Audit Report and Utilization Certificate			
12	Whether there are any fund flow delays to the STC/ DTCs			
13	Whether there are any pre-signed blank cheques			

Sl. No.	Description	Yes	No	Remarks
14	Whether Petty Cash Book is being maintained by the STC/DTC			
15	Whether the amount of Imprest Money/Permanent Advance/ Petty Cash has been fixed as per relevant rules			
16	Whether Register of Advances is being maintained and expenditure thereof is included in the SOE only on receipt of adjustment bills/UC from the party concerned.			
17	Whether any advance is outstanding for more than six months, and if so, the position has been brought to the notice of the Chairman.			
18	Whether the bank balance including advances paid/ received and bank interest earned tally with the SOE balance			
19	Whether separate S.B. account in respect of TB Control Programme has been opened			
20	Whether tax is being deducted at source in respect of contractual payments, including contractual remuneration, as per provisions of IT Act			
21	Whether physical verification of assets is being carried out at least once a year. Indicate the date when such verification was done last (.....)			
22	Whether the SOE due for the latest quarter in respect of DTC/ STC has been prepared and sent to STC/CTD			
23	Whether Consolidated SOE in respect of the State as a whole (STC + all DTCs) for the latest quarter ending has been sent to CTD			

Sl. No.	Description	Yes	No	Remarks
24	Whether the Audit report & UC in respect of the STC/DTC for the previous year ending due on has been sent to CTD/STC			
25	Whether Consolidated Audit Report & UC in respect of the State as a whole (STC + all DTCs) for the previous year ending due on has been sent to CTD			
26	Whether Financial Management Check list is being furnished on a quarterly basis by STC to CTD and by DTC to STCS			
27	Whether demand by DTO for reallocation of funds is being looked into by the STC at the earliest possible time and action taken.			
28	Whether STO has retained excess funds with him while any of the DTCs is/are short of funds. If so , STO to indicate the likely date (.....) by which funds are being released to the DTC(s)			
29	Whether Annual Action Plan and budget requirement (by DTC) /consolidated Annual Action Plan and budget requirement (by STC) has been prepared and sent to STC/CTD in time. Indicate the year for and date on which last sent.....			
30	Whether laid down procedures for procurement are being followed			
31	Whether the State Accounts Officer/Accountant visits the DTCs and examines the books of accounts			

32. For Receipt of funds

a	Time taken for deposit of cheque on receipt	
b	In case funds are routed through NRHM, the total time taken for receipt of funds by STC from CTD / by DTC from STC	

33. Disbursement of funds (for STCs only)

a	System being followed at STCS for disbursement of funds	
b	Time taken and adequacy of amount sent to Districts – good points and problem areas	
c	Inter-district transfer of funds by STC	
d	Reallocation process-system being followed and time taken at STC	

34. Utilization of funds

a	Action Plan/Budget – timely submission, comparison with actual, deviations and reasons thereof	
b	Remedial steps taken/additional activities being undertaken	
c	Item heads being centralized by State for procurement/expenditure, e.g., printing, lab consumables, IEC, vehicles, equipments etc. comments, if any.	

35. Financial Management Reports.

a	SOE – preparation and timely dispatch. Reasons for delay. Action taken.	
b	Knowledge of Financial Management Guidelines, Norms, Procurement Manual etc. Any State norms for procurement applied?	
c	Whether Maintenance of Books of Accounts and Records is at satisfactory level	
d	Whether qualified staff is in place in STC/DTC	
e	Whether training of STC/DTC Accountants conducted during last one year	
f	Supervisory visit by STO/State Accountant to DTCs during last one year. (Inspect check list of financial Management – observations made therein.)	

g	Comments on utilization of funds – head-wise in proportion to the planned budget – obtain three years utilization figures.	
h	Plans for optimum utilization of funds in the remaining quarters of the current year.	
i	Receipts & Utilization of funds from other sources, if any.	

36. Financial Management – General issues.

a	Whether Delegation of financial powers in the Society for approval of Action Plan and imprest money expenditure has been made.	
b	No. of meetings of the Governing Body and General body during last one year – records of Minutes	
c	Delay, if any, in payment of Contractual Remuneration/vehicle maintenance/vehicle hiring etc. Reasons thereof	
d	Whether any advances are outstanding for more than 6 months. If so, whether such instances are brought to the notice of Chairman for taking appropriate action.	
e	Loans , regularity and source	
f	Losses and frauds, if any, noticed	

37. Audit.

a	Examine Audit Report for last three years	
b	Audit Observations & status	
c	System of appointment of Auditors	
d	Status of audit for current year	

38. Opinion/Recommendations

a	Good points	
b	Areas where improvement noticed	
c	Areas which need improvement	
d	Comments on capacity building	
e	ATR submissions; timely or delayed or not submitted	

Signature of Reviewer