

**1. Comprehensive Checklist for Financial Management for CTD
Officers/RNTCP Consultants visiting STCs/DTCs**

Name of Society visited :

Date of Visit :

Name & Designation of Reviewer:

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			

Signature of Reviewer