

3. Comprehensive Checklist for Financial Management for STO and State Accountant visiting DTCs

Name of Society :

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 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 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 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 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 is 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 has been prepared and sent to STC/CTD			

Sl. No.	Description	Yes	No	Remarks
23	Whether the Audit report & UC in respect of the DTC for the previous year ending due on has been sent to STC			
24	Whether Financial Management Check list is being furnished on a quarterly basis by DTC to STC			
25	Whether demand by DTO for reallocation of funds is being looked into by the STC at the earliest possible time and action taken.			
26	Whether Annual Action Plan and budget requirement has been prepared and sent to STC in time. Indicate the year for and date on which last sent.....			
27	Whether laid down procedure for procurement are being followed			
28	Whether the State Accounts Officer/Accountant visits the DTC and examines the books of accounts			

Signature of Reviewer