No. F.13(13-26)-DFWPM/IDSP/249-52
Directorate of Family Welfare & P.M.
Government of Tripura
Agartala

4th July, 2007

To
The Chief Medical Officer
West/South/North/Dhalai

Sub :- Accounting/Reporting guideline of IDSP fund utilized at District Surveillance Unit

Sir,

Please find herewith enclosed guidelines as mentioned in subject above containing 25 clauses in 3 pages for your kind perusal and necessary action in following the guidelines.

Copies of enclosed guidelines may please be circulated officially from your end to the District Surveillance Officer and Accountant of IDSP in your District Unit.

Enclo :- Guidelines as noted in Subject

Yours faithfully,

(Stamp)

4.01.07
(P. Chatterjee)
State Surveillance Officer, IDSP
Directorate of Family Welfare & P.M.
Agartala.
INTEGRATED DISEASE SURVEILLANCE PROJECT

Guideline for maintaining accounts/reporting of fund position

1. District shall intimate the unspent balance to the SSO by 20th April (After close of Financial Year)
2. The books of accounts at the state level would be maintained using double entry Book keeping principle.
3. DSU would maintain vouchers for various receipt and expenditure.
4. Funds for the purpose of activities at the Primary health centre and CHC level would also be released at the District level unit and generally no flow of fund is envisaged at a lower level. Funds would generally not be managed below District level.
5. If necessary fund would be released to community Health Centres as advances for training and other activities and accounts settled with in 2 weeks of completion of activity. Transaction vouchers would be maintained for all receipts & expenditure by District Surveillance Unit.
6. Treatment of grant in Aid: Excess of income over expenditure or vice-versa shall be transferred to balance sheet.
7. Accounting shall be done on cash basis i.e. transaction shall be accounted for at the time of receipt or payment only.
8. The accounting period shall be 1st April to 31st March.
9. Advance payment shall continue to be treated as an advance until its final adjustments. At the time of periodic reporting by the project implementing agency advance outstanding should be indicated separately. Analysis of advances shall be done on quarterly basis.
10. An advance register must be maintained to record and monitor all advances and a quarterly reporting of over due advances must be made by the District to the State Surveillance Unit.
11. The materials purchased shall be treated as expenditure at the time of purchase only. Payment should be charged off to the relevant expense account head at the time of making the payment.
12. Assets acquired under the project shall be valued at cost including all direct costs (i.e. purchase price, transportation expenses, installation charges and other expenses incurred for bringing the fixed asset in working condition.
13. The following books of accounts shall be maintained at the State society and District society using double entry system & on cash basis.
   - Cash book
   - Ledger
   - Bank Reconciliation statement
   - Stock book; Consumable & Non-Consumable
   - Asset Register
   - Advance Register
   - Trial Balance
14. In ledger Account a reference is made to the original entry by entering the relevant page No. of cash Books in the folio column.
15. A monthly bank reconciliation statement shall be prepared by 10th of succeeding month to reconcile bank balance as per cash book.
16. The project office shall review the bank reconciliation statement regularly for cheque issued but
not presented for payment for more than 6 months. These cheques shall be treated as stale cheques. The project office shall prepare a bank receipt voucher crediting state cheques, account to account no activity shall be credited at the time of passing such entry.

17. Stock book: Consumable/Non-Consumable:

All the goods of consumable/non-consumable nature are entered in the consumable stock book/non-consumable stock book in the receipt column. The stock book page No. is given on the vouchers and reference of vouchers in the stock book.

Stores issued are entered in the “Issue Column”. The stores are issued based on the issue slip duly authorized by the competent authority and reference of the issue slip given in stock register.

18. The fixed assets acquired are to be entered in the asset register and the value of the asset in should tally with the value of fixed assets given in the Balance Sheet.

19. The funds transferred by SSU to DSU at the year-end but not physically received either by DSU shall be reflected in the Income & Expenditure A/C and the Balance Sheet as “Fund in transit”.

20. The accounting of payment of expenditure shall be done as per the following mode of payment (i) Cash payment, (ii) Bank payment.

Payment voucher shall be prepared by the Accountant on receiving the supporting documents duly authorized by the designated officer. The payment vouchers shall be entered on payment side of the cash book giving on the date of payment giving reference of the voucher number, cheque number, name of the payee, head of account and the ledger folio number.

The date of cheque shall be the date of payment for making entry in the cash book.

21. Income Expenditure Account:

The Income & Expenditure Account is an Account which summarizes the expenses & receipts for the period (year) under consideration. Any outstanding expenses should be added and the expenses paid in advance should be deducted. Care should be taken to exclude the items of capital nature. The excess of income over expenditure and vice-versa is transferred to the balance sheet.

The funds transferred by State Society during the year but not actually received by the district society may be entered on the debit side of the income and expenditure account under the heading “Funds in Transit” and taken in the balance sheet on the assets side.

22. The Balance sheet is defined as a statement summarizing the financial position of an organization on a given date. It summarizes on the right hand side, the assets and on the left, the liabilities of the organization. A balance sheet is prepared as on a certain date and not for a period.

A statement of fixed Assets acquired by the society shall also be annexed to the balance sheet.

23. Information and Reporting system:

DSU will send quarterly Financial Monitoring report as per proforma within 20 days of the closure of a quarter.

24. Utilization certificate:

UC in the prescribed form is to be submitted by DSU to SSU within 3 months of the closure of financial year.

25. No payment should be made without an expenditure sanction by competent authority.