

AC 5/30023/14/DHS

Directorate of Health Services  
Thiruvananthapuram  
Dated 12.01.15

From

The Director of Health Services

To

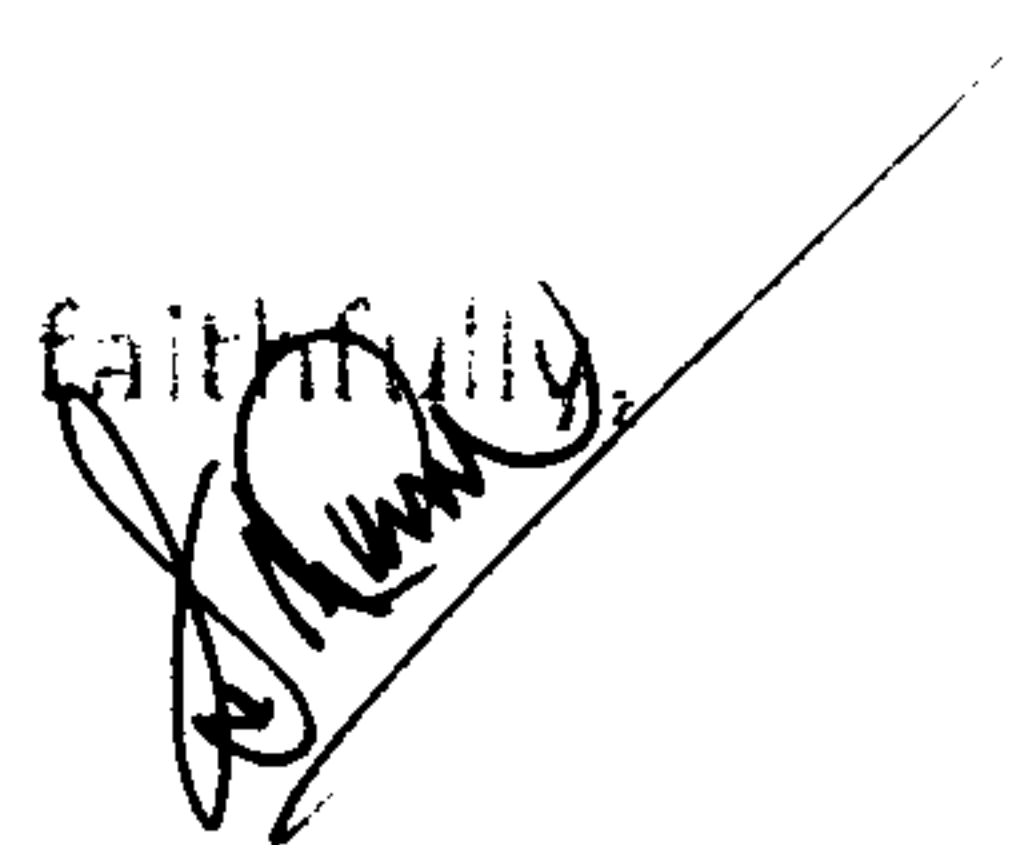
The District Medical Officer of Health  
Thiruvananthapuram / Kollam / Pathanamthitta / Kottayam / Alappuzha /  
Idukki / Ernakulam / Thrissur / Palakkad / Kozhikode / Wayanad / Malappuram /  
Kannur / Kasargode

Sir,

Sub: - HSD – Revised guidelines for maintaining HMC Accounts - reg  
Ref:-

Revised guidelines for maintaining HMC Accounts has been uploaded to the official website of Director of Health Services i.e, dhs.kerala.gov.in. You are therefore directed to log on to this site for downloading the same and to follow the instructions in it for maintaining such Accounts.

Yours faithfully,

  
For Director of Health Services

To

The institutions ( Through District Medical Officer of Health(H) )

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GOVERNMENT OF KERALA 2014-15

**GUIDELINES FOR MAINTAINING HMC ACCOUNTS**

On observations of Hospital Management Committee Accounts in various institutions, it is found that the accounts are being maintained not in a proper form. Banking transactions and DD payments are not routed through the cash book. Huge amounts are retained at hand without remitting in bank. Reconciliation of bank balance is not done in time. HMC funds are to be utilized for the direct welfare of the patients. But certain institutions misuse the fund for inaugural purposes and no proper recoupment is made in time.

HMC collections are major source of income in Government hospitals. Lack of awareness regarding the rules and regulations of HMC accounts is the prime factor for this irregularity. Hence it is felt that a uniform accounting system is required in the maintenance of HMC accounts in Health Services Department and the following guidelines are issued for the straight and transparent way of accounting.

**PART I**

**STOCK REGISTER FOR MAINTAINING OP TICKET BOOK**

**(Where OP tickets are not issued through computer)**

1	2	3	4	5	6	7	8
Date	No of OP Ticket Book received from press	No and date of Invoice from press	Total in stock	No of Books issued	Signature of Recipient	Balance	Initials of Superintendent

**FORM OF STOCK REGISTER FOR COLLECTING FEES FOR LAB TEST, ECG, X-RAY, DENTAL, GATE PASS, VEHICLE PASS ETC**

1	2	3	4	5	6	7	8
Date	No of Receipt Book received from press	No and date of Invoice from press	Total Book in stock	No of Books issued	Signature of Recipient	Balance	Initials of Superintendent

The above stock register should be maintained by the clerk dealing with HMC accounts. OP Tickets/Receipt Books should be issued to concerned section after obtaining proper acknowledgement.

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Store purchase rules should be observed for procuring/printing each item.

## PART II

### HMC COLLECTION

The main source of HMC collections is from OP, IP, Lab charges, X-RAY, ECG, Dental, gate pass, vehicle pass etc.

Daily collections for each item should be maintained at each collection points so as to ensure accuracy and transparency of various collection.

#### 1) Daily collection Register for OP & IP tickets

1	2	3	4	5	6	7
Date	No of new op/ip ( other than exceptional case)	Amount collected	Signature of authorized officer	Signature of HMC clerk	Initials of supervisor	Signature of Superintendent

#### 2) Daily collection register for Lab charges, X-RAY, ECG, Dental, gate pass, vehicle pass etc.

1	2	3	4	5	6	7
Date	Receipt no/ coupon	Amount collected	Signature of person who collects	Signature of HMC clerk	Signature of supervisor	Signature of Superintendent

#### 3) Daily consolidated collection register to be maintained by HMC clerk

Sl No	Date	Particulars	Amount	Initials of HC/JS/LS	Signature of Superintendent

TOTAL=

**NB:-** In case of ambulance charge , the HMC clerk should ensure the collection amount tally with the kilometer reading in the log book ( In case of free trips necessary documents should be pasted in the relevant page of the log book.

**In the receipt side of the HMC Cash Book only the total figure for each item in the consolidation register need to be entered**



Advances to other sections for Electricity charges, Water charge, Telephone bills etc.

When funds are advanced to other sections, schemes due to lack of budget provision, the entry should be made in the Advance Register maintained by the HMC section. The advance should be made through cheque payment only. The corresponding entry should be made on the payment side of the HMC Cash Book [Bank Column].

The same should be brought to the receipt side of the General Cash Book/Block Fund Cash Book. Payment can be made for the purpose for which the advance is taken from HMC, and as such the entry is made on the payment side of the General Cash Book/Block Fund Cash Book.

When specific funds are received from LSGIs the same should be brought to the receipt side of General Cash Book/Block Fund Cash Book. As a recoupment process of the same fund to HMC, entry should be made on the payment side of the General Cash Book/Block Fund Cash Book and it should be brought to the receipt side of the HMC Cash Book (Bank Column) and total column. Thus the whole process will be completed.

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**Advance and Recoupment Register of HMC**

1	2	3	4	5	6	7
Sl No.	Date and drawal of advance	Amount of advance	Purpose	Amount recouped from LSGD	Date and remittance in HMC account	Initials of Superintendent

**Part IV**

**HMC VOUCHERS**

In certain institutions HMC vouchers are being kept in vague and careless manner. Hence vouchers should be kept as mentioned below.

- 1) Vouchers should be numbered serially for a financial year.
- 2) Numbering should be in accordance with chronological order in the Cash Book.
- 3) Documents in support of cheque vouchers
- 4) Receipts/ vouchers of contingent expenditure
- 5) Vouchers should be supported with the following documents and certificates
  - a. Request for purchase from concerned officer
  - b. Sanctioning order for the purchase
  - c. Stock entry certificate
  - d. Work done satisfactory certificate
  - e. Pass order/ passed for payment, payee receipt, cancellation.
  - f. Food served certificate from the the Programme Officer.

**NB:-When HMC clerk is transferred, the authorities concerned should ensure that all vouchers/documents are in accordance with Cash Book entries during his tenure and all the connected records, vouchers and documents have been handed over to the relinquishing officer.**

## Part v

Importance of Bank reconciliation statement

The Bank balance as per Cash Book does not often tally with the bank balance as per Pass Book. Bank Balance as per Cash Book cannot be taken as a final balance unless it agrees with the bank balance as per pass Book. A regular preparation of Bank Reconciliation Statement would reduce the chances of fraud. The error committed by bank may not be known without preparing Bank reconciliation statement.

In case there is difference in the two balances shown by Cash Book and Pass Book, a Bank Reconciliation statement is required to be prepared to ascertain the correct Bank balance.

An example is given below to prepare a Bank Reconciliation Statement.

	Rs.
Bank Balance as per Cash Book on 30-4-14	145500
Bank Balance as per Pass Book on 30.4.14	300200
	-----
Difference	154700

Reasons for the difference are as follows:

(1) 3 Cheques issued during April 2014 but not presented for payment during the month

(a) On 7.4.14 for Rs. 4000

(b) On 16.4.14 for Rs. 6500

(c) On 25.4.14 for Rs. 7000

-----  
Total Rs. 17500  
=====

- (2) Interest credited in the Pass Book during the month but not Recorded in the cash book - 2750
- (3) Amount transferred to Bank A/c through online [RTGS, NEFT] during 4/.14 but not recorded in the Cash Book - 150000
- (4) Bank charges debited in the Pass Book during 4/14 But not recorded in the Cash Book - 1550
- (5) 2 Cheques issued to parties but omitted to record in the Cash Book but the parties /presented the same before the banker for payment and withdraw the amount ] - 14000

**Format of Bank Reconciliation Statement**

**[Applicable for all subsidiary Cash Books maintained under double entry principles]**

**Bank Reconciliation Statement as on 30.4.2014 [Every month end]**

Bank Balance as per Cash Book		1,45,500
Add: Cheques issued but not presented for payment:		
(a) Cheque No (1) dtd 7.4.14	4000	
(b) " " (2) 16.4.14	6500	
(c) " " (3) 25.4.14	7000	
(d)	-----	17,500
Add: Interest credited in the Pass Book but not recorded in the Cash Book	2750	2,750
	-----	
Add: Amount transferred to Bank A/c through on line [RTGS,NEFT] but not Recorded in the Cash Book.	150,000	
	-----	1,50,000
Total		<u>3,15,750</u>
Less: Bank charges debited in the Pass Book but not recorded in the Cash Book	1550	
Less: 2 cheques issued to parties but omitted to record in the Cash book but the parties presented the same before the banker for payment and withdraw the amount from the bank		
Bank Balance as per Pass Book.	14000	<u>15,550</u>
		<u>3,00,200</u>

At the end of every month missing entries in the Cash Book should be recorded in the Cash Book based on the Bank Statement. Stale cheques [Cheques issued before 3 months but not presented for payment till date] should be entered on the receipt side of the Cash Book (Bank Column and Total Column). If these process are continued, this difference in 2 records can be eliminated.

PART VI

**SUBSIDIARY CASH BOOKS-TO BE MAINTAINED UNDER DOUBLE ENTRY PRINCIPLES**

All subsidiary Cash Book [RSBY, NVBDCP, RCH, TRIBAL FUND, KSACS etc] should be maintained under double entry principles provided bank a/c is maintained for each scheme/Fund. Three amount columns [Cash column, Bank column and Total column] should be provided on both the sides of the subsidiary Cash Book. Bank Reconciliation Statement may be prepared at the end of every month if the bank balance as per Cash Book and Pass Book differs [Format of the Bank Reconciliation Statement is given under HMC guidelines]



**Format of Subsidiary Cash Book**

CASH BOOK (RSBY, etc.)

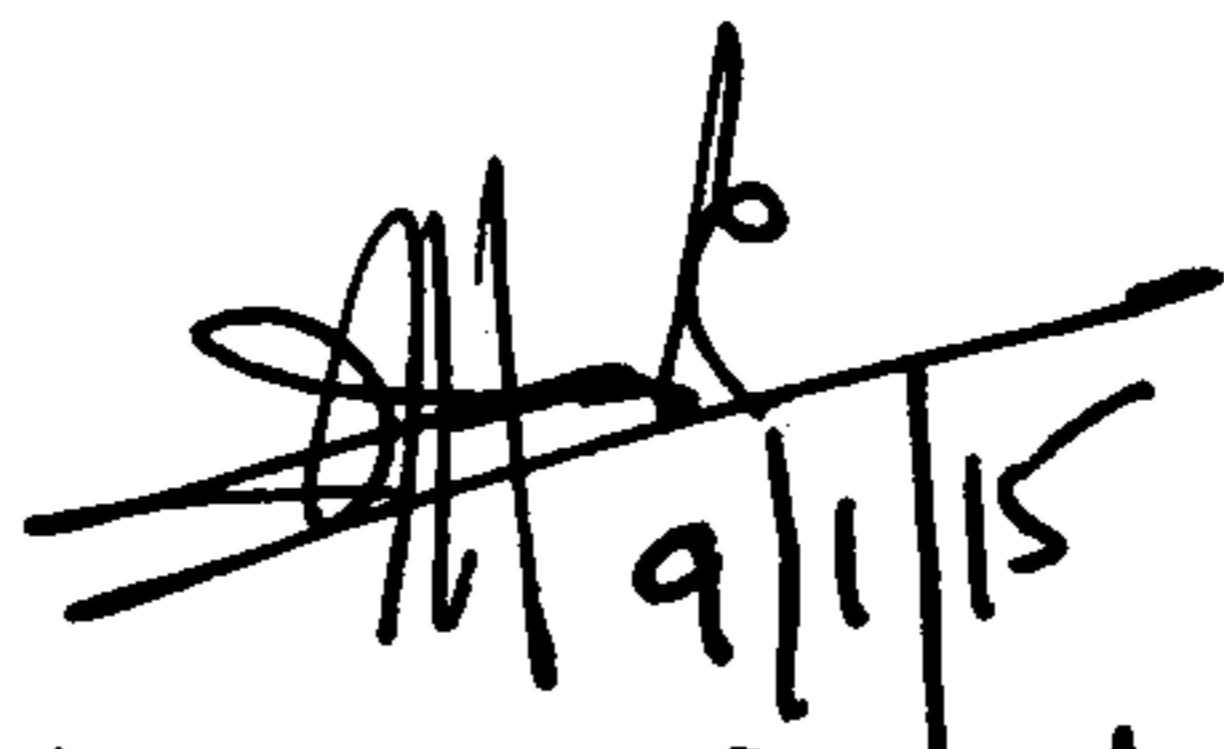
Receipts					Payments				
1	2	3	4	5	6	7	8	9	10
Date	Particulars	Cash	Bank	Total	Date	Particulars	Cash	Bank	Total

PART VIII


**GENERAL CASH BOOK**

As per rule 92 (a) of KTC Vol.I, the cash balance in other Cash Books (Subsidiary Cash Books) should be brought to the Main Cash Book and it should agree with the cash in the chest on physical verification.

All monetary transaction (cash, cheque, DD) should be entered in the Cash Book and attested by the head of office with proper authentication.

  
9/1/15  
Dr. P.K. Jameela  
DHS.

4/1/15  
3/1/15

  
05 or 14