

Very Urgent

Time Limit

No.AC5-30023/2014/DHS

Directorate of Health Services,
Thiruvananthapuram.

Dated : 06/06/2014.

From

The Director of Health Services

To

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

Sir,

Sub:- H.S. Dept.- Guidelines for maintaining HMC Accounts – Reg.

Ref:- IAP Team meeting held on 03/05/2014.

In order to bring uniformly and thus to turn aside all problems while handling HMC Account, it was decided in the IAP team meeting held on 03/05/2014 at this directorate, to issue Guidelines to follow while maintaining HMC Account in all institution under Health Services Department. You are therefore directed to visit our official website (dhs.kerala.gov.in) for downloading the same and necessary steps should be taken from that end to reckon on the same from 16/06/2014 onwards without fail.

Yours faithfully,



For Director of Health Services

aj.09/06.

GUIDELINES FOR MAINTAINING HMC ACCOUNTS

On observations of Hospital Management Committee Accounts in various institutions, it is found that the accounts are being maintained in a rash and negligent manner. Bank transactions and cheque withdrawals are not seen 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 issuing not 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/Receipts Books should be issued to concerned section after obtaining proper acknowledgement.

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

PART II

HMC COLLECTION

The main source of HMC collections are 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 collected	Signature of clerk	Signature of supervisor	Signature of Superintendent

3) Daily consolidated collection register to be maintained by 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 in the consolidation register need to be entered

Part III

HMC CASH REMITTANCE IN THE BANK

Collected amount should be remitted to the bank on the next working day itself. Retaining of cash at hand should be avoided.

An advance (impressed money) can be drawn and kept for meeting unforeseen expenditure. This advance amount (impressed money) is to be recouped when the fund gets.

Format of HMC Cash Book

HMC Cash Book should be maintained in the following format.

Receipt side						Expenditure side					
1	2	3	4	5	6	7	8	9	10	11	12
Date	Particulars	Cash collection	Impressed money	Cash in bank	Total	Date	Particulars	Remittance	Impressed money	Cash in bank	Total

HMC fund is used for the direct welfare of the patients. But in certain circumstances some institutions are compelled to take HMC fund for meeting contingent expenditures such as electricity charge, telephone charge, other expenditures...etc. in such circumstance an advance (impressed money) may be drawn from HMC fund to meet the expenditure and the same may be recouped when sufficient fund from LSGD/Government is received.

A register should be maintained for this purpose.

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/calendar year
- 2) Numbering should be in accordance with chronological order in 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.

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

Part V

Reconciliation of Cash Book with bank account

It is observed that the Cash Book often does not agree with bank account due to the following reasons.

- 1) Cheque issued are not withdrawn in time
- 2) Adding interest by bank
- 3) Deducting service charge for transaction

Hence monthly reconciliation is very essential for the transparency of the accounting.

An example is shown below to prepare a reconciliation statement.

Eg. On 30/04/2014, the closing balance as per Cash Book is Rs. 13,900/-. But in the bank statement the amount is Rs. 14,200/-. A difference of Rs. 300/- is noticed. On verification of bank statement, the following transactions noticed.

On 04/04/2014 Rs. 400/- added as interest

On 12/04/2014 Rs. 100/- deducted as service charge

Format of reconciliation statement

1	2	3	4	5	6
Sl no	Date	Nature of transaction in bank	Bank column as per Cash Book on 30/04/2014	Bank column as per bank statement as on 30/4/2014	Initials of Superintendent
1	4/4/2014	Adding interest	13,900 + 400	14200	-
2	12/4/2014	Deduction of service charge	-100	-	
		Total	14200	14200	

Sd/-

Superintendent/ Medical Officer in charge