

# CENTRAL HINDU MILITARY EDUCATION SOCIETY



सॅहिमिएसोनावि/२१-२२/१३४  
दिनांक - ०१/०७/२०२१

प्रति,  
समादेशक, भोंसला मिलिटरी स्कूल  
प्राचार्य, भोंसला मिलिटरी स्कूल, मुर्लीचे  
प्राचार्य, भोंसला मिलिटरी कॉलेज  
संचालक, डॉ. मुंजे इन्स्टिट्यूट  
संचालक, भोंसला अॅडव्हेंचर फाउंडेशन  
प्राचार्य, भोंसला इन्स्टिट्यूट ऑफ नर्सिंग  
मुख्याध्यापिका, विद्या प्रबोधिनी प्रशाला, इंग्रजी माध्यम  
मुख्याध्यापिका, विद्या प्रबोधिनी प्रशाला ८-१०

विभाग प्रमुख, बालक मंदिर ५-७  
विभाग प्रमुख, शिशु विहार मराठी  
विभाग प्रमुख, शिशु विहार इंग्रजी  
मुख्याध्यापिका, विद्या प्रबोधिनी प्रशाला, सी बी एस ई  
मुख्याध्यापिका, शिशु विहार बालक मंदिर १-४ इंग्रजी  
मुख्याध्यापिका, शिशु विहार बालक मंदिर १-४ मराठी  
विभाग प्रमुख, शिशु रंजन हस्तकला संगम

विषय- लेखापाल यांच्यासाठी SOP (Standard Operation Procedure) ...

वरील विषयान्वये कळविण्यात येते कि, संस्थेचे अकॉंट संबंधातील कामकाज सुरळीत होण्यासाठी युनिटमधील लेखापाल यांच्यासाठी SOP (Standard Operation Procedure) तयार केलेली आहे. सोबत SOP जोडत आहोत. SOP मध्ये मुददा क्रमांक ८ रिपोर्टिंग - यात युनिटने वेळोवेळी द्यायच्या रिपोर्टचे नियोजन दिलेले आहे. Weekly report, Monthly report, GST, TDS याची माहिती नियोजित तारखेलाच देण्यात यावी जेणेकरून या संबंधीत कोणत्याही कामास विलंब होणार नाही.

Weekly report	दर शनिवारी. लेखापाल शनिवारी सुट्टीवर असल्यास सदर रिपोर्ट शुक्रवारी देण्यात यावा.
Monthly report	पगार पत्रकासोबत देणे
Receipt & Payment	दर महिन्याच्या ५ तारखेपर्यंत
GST	दर महिन्याच्या ५ तारखेपर्यंत
TDS	एप्रिल ते जून - १० जुलै जुलै ते सप्टेंबर - १० ऑक्टोबर ऑक्टोबर ते डिसेंबर - १० जानेवारी जानेवारी ते मार्च - १० एप्रिल

तसेच पुढील आदेश मिळेपर्यंत Daily report, जसे कि विद्यार्थी संख्या व फी बाबतची माहिती, कॅश व बँक बॅलेन्स, संस्थेला पाठविणे बंधनकारक आहे.



संकेतरी

Estd. 1935 | Reg. No.: (21) According to 1860, 781-1935-36 of 1935. | Public Trust No.: F-2, Dt.: 5th Jan 1953  
"Bhonsala Bhavan", Rambhoomi, Dharmaveer Dr. Moonje Marg, Nashik - 422 005  
Phone : 0253 - 2309600, 2309601  
E-mail : ndchmes\_b@rediffmail.com, ndchmes@gmail.com, info@bhonsala.in

CENTRAL HINDU MILITARY EDUCATION SOCIETY

Standard Operating Procedures – For Accountants

Sr. No.	Head	Roles & responsibilities
1.	Payments	<p>a. Payment entries should be done on daily basis. All payment cheques should be printed through tally only. No handwritten cheques will be permitted.</p> <p>b. Accountant should verify the budget each time before making any payments. In case of over budget of expenditure there should be necessary explanation of Unit head and Chairman on the minute sheet and the same has to be approved in Management Committee Meeting.</p> <p>c. While making entry in tally, cheque number should be compulsorily mentioned in the bank allocation details and narration must include</p> <ul style="list-style-type: none"> <li>- Bill/ invoice number</li> <li>- Bill date</li> <li>- A brief description of payment</li> </ul> <p>d. The minute sheet should be filled completely with accurate information and necessary signatures should be taken on it</p> <p>e. All the cheques which are prepared should be presented for signature along with :</p> <ul style="list-style-type: none"> <li>- Minute sheet in the approved format</li> <li>- Bill/ invoice of the supplier</li> <li>- PO/ work order provided and signed by Secretary</li> </ul> <p>f. The printed cheques along with the documents stated above should be presented for signatures on the same day or the following day.</p> <p>g. It should be primarily signed by</p> <ul style="list-style-type: none"> <li>- Accountant</li> <li>- Unit head</li> <li>- Chairman</li> <li>- CFO</li> <li>- Secretary CHMES-ND</li> <li>- Guardian</li> </ul> <p>h. The signed cheques should be immediately released to the suppliers unless expressly informed by the management in respect to any cheque.</p> <p>i. Bank reconciliation in respect to payments should be done on daily basis to ensure correct bank balance and avoid any cheque bounce situation.</p> <p>j. In case of any cheques that are wrongly prepared and hence require to be cancelled, a fresh cheque should</p>

		<p>be prepared immediately and must be attached with the original minute sheet and the cheque cancelled.</p> <p>k. All Cheques will be signed only once a week by Chairman, CFO and guardian. In case there are not much bills for any week; the accountant can prepare the cheque for 2 weeks together. All cheques should be presented at one time for signature.</p> <p>l. The cheque file that will be sent to Bhavan for CFO and Guardian should be well maintained and should have mentioned the Unit Name, Unit No. and Signatories.</p> <p>m. The cheque file must have the following details on the Summary page :</p> <ul style="list-style-type: none"> <li>(i) Bank Balance (as per tally)</li> <li>(ii) Total Receipts till the date of presenting cheque file for signature</li> <li>(iii) List of cheques issued in the file (Party Name and amount)</li> <li>(iv) Remaining Bank Balance after issuing all cheques.</li> <li>(v) The Summary page must be signed by accountant, Unit head, Chairperson, CFO, Secretary and Guardian. (Format of summary report will be shared on email)</li> </ul> <p>n. <b>Cash Payments</b></p> <ul style="list-style-type: none"> <li>(i) No Supplier payment should be made in cash</li> <li>(ii) The minute sheet for withdrawal of cash should have detailed explanations on the same.</li> <li>(iii) Cash voucher should be prepared for each and every cash payment and should be compulsorily signed by the preparer, Unit head and receiver and any other as per the procedure of the units.</li> <li>(iv) In case any cash payment is to be done to supplier or any other person outside the normal course of transactions, approval and signature of Chairperson is mandatory.</li> </ul>
2.	Receipts – Fees (For units other than BMC)	<ul style="list-style-type: none"> <li>a. All receipts in respect of student fees should be done in E- prashasan only (not in tally).</li> <li>b. Receipts prepared in E-prashasan must be reconciled with the bank statement on weekly basis as E-prashasan Software will be locked for entries on every Saturday for the week.</li> <li>c. In the current scenario, as fees is paid through UPI apps, it is difficult to trace the student names through bank statements, for this accountants should make a follow-up strategy with their respective HODs</li> </ul>

		<p>d. The accountant must import the receipts from E-prashasan in tally on or before 5<sup>th</sup> of every subsequent month for the preceding month.</p> <p>e. All entries of fees receipts in E-Prashasan should be matched with tally entries.</p> <p>f. Entries of Suspense/ untraceable fees received from students shall not be entertained. No excuses for the same should be given.</p> <p>g. Also, fee working should be maintained in excel along with the details of previous years outstanding fees.</p> <p>h. Any fee collected in cash at the counters, should be compulsorily deposited in bank account on same day or next working day. No cash payments should be made out of the fee receipts.</p>
	(For DMC)	<p>a. Fees receipt entries are expected to done in Vriddhi and Tally on daily basis, and the total receipts in both the software must tally.</p> <p>b. Entries of Suspense/ untraceable fees received from students shall not be entertained. No excuses for the same should be given.</p> <p>c. Accurate bank reconciliation should be done on weekly basis.</p> <p>d. Any fee collected in cash at the counters, should be compulsorily deposited in bank account on same day or next working day. No cash payments should be made out of the fee receipts.</p>
3.	Receipts other than fees	<p>a. Receipts such as donation, grant, bank interest, FD interest and other income should be directly entered in Tally as and when received.</p> <p>b. Proper narrations must be mentioned for each entry.</p> <p>c. In case of Vikas Nidhi, receipts should be duly prepared and all details on the receipts should be filled up correctly. The following details has to be maintained in excel :</p> <ul style="list-style-type: none"> <li>- Name of donor</li> <li>- Address</li> <li>- Contact Number</li> <li>- PAN/Aadhar</li> <li>- Mode of payment</li> <li>- Receipt date</li> <li>- Receipt No.</li> <li>- Amount</li> </ul> <p>These details have to be shared every month by 10<sup>th</sup> of subsequent month.</p>
4.	Online Payments made by Bhavan	<p>a. Online payments such as</p> <ul style="list-style-type: none"> <li>- Telephone bill</li> <li>- Electricity bill</li> <li>- Internet charges</li> </ul>

		<ul style="list-style-type: none"> <li>- Water charges</li> <li>- Other payments</li> </ul> <p>are paid by Bhavan's online banking accounts on behalf of the units.</p> <p>It is the responsibility of the accountant to keep a track on the bill cycle and so online bill should be downloaded by the accountant on appropriate date and must be submitted to the Bhavan for making payment along with the RTGS slip of amount deposited. Also, the accountants must collect the payment acknowledgement from Bhavan from time to time. It is the sole responsibility of the accountant to ensure that these payments are made within the due dates. Any penalties arising due to late presentation of bill for payment will be collected by unit. It is the responsibility of the accountant to ensure that the payment is done timely.</p> <p>The payment acknowledgement should be attached with the bill for having an appropriate record.</p> <p>b. <b>TDS</b> – the accountant must ensure that the TDS deducted for the month should be deposited in a single cheque by the month end to Bhavan for payment. TAN number and appropriate section of TDS (eg: 194C, 194J, etc) should be attached with the cheque. Challan and RTGS slip should be attached while submitting the same for payment. The due date for submission for the same has been mentioned below.</p> <p>c. In case, the accountant fails to comply with the TDS provisions and hence any interest or damages arising on the same, must be paid by the accountants.</p>								
5.	Salary	<p>a. Attendance sheet must be properly filled as per instructions given. It should duly signed and authorized by the Unit head. The same has to be submitted by <b>1<sup>st</sup> working day</b> of every subsequent month. Please note that no changes will be accepted after the signature of unit head. The following is the schedule for salary sheet preparation :</p> <table border="1" data-bbox="817 1630 1465 1778"> <thead> <tr> <th>Day</th> <th>Units</th> </tr> </thead> <tbody> <tr> <td>1<sup>st</sup> working day</td> <td>302, 303, 305, 310, 506, 507</td> </tr> <tr> <td>2<sup>nd</sup> working day</td> <td>102, 301, 314, 306, 307, 308, 505</td> </tr> <tr> <td>3<sup>rd</sup> working day</td> <td>111, 203, 208, 309, 401, 501, 511</td> </tr> </tbody> </table> <p>The accountants are expected to prepare the salary cheque on the same day and arrange to get it duly signed in the next 2 days. The salary should be credited by the 5<sup>th</sup> of every month.</p> <p>b. The checklist should be filled completely with</p>	Day	Units	1 <sup>st</sup> working day	302, 303, 305, 310, 506, 507	2 <sup>nd</sup> working day	102, 301, 314, 306, 307, 308, 505	3 <sup>rd</sup> working day	111, 203, 208, 309, 401, 501, 511
Day	Units									
1 <sup>st</sup> working day	302, 303, 305, 310, 506, 507									
2 <sup>nd</sup> working day	102, 301, 314, 306, 307, 308, 505									
3 <sup>rd</sup> working day	111, 203, 208, 309, 401, 501, 511									

		<p>accurate information and necessary signatures should be taken on it.</p> <p>c. PF and Profession tax cheques prepared along with salary should be deposited by 7<sup>th</sup> of every month</p> <p>d. All other work relating to PF portal such as KYC updating, approvals, withdrawals and other queries of units employees should be entertained and handled by the unit accountants only. No Bhavan staff will entertain the same.</p>																		
6.	Filling & others	<p>a. Accountant should prepare separate bank wise files for keeping records. Regular filling should be done at a priority.</p> <p>b. Accountants should file Minute sheet, Invoices along with PO and other related documents in appropriate files.</p> <p>c. Cash vouchers and cash book should be signed by Unit head on every day basis and also chairperson sign is expected as and when possible.</p>																		
7.	Audit	<p>a. The accountant should keep all the requirements ready for audit purpose. The requirements includes the following :</p> <p>(i) Maintaining proper filing system</p> <p>(ii) Month wise bank reconciliations</p> <p>(iii) Proper accounting</p> <p>(iv) Appropriate record of fee collected</p> <p>(v) Any other working as required by auditors</p> <p>b. Any queries arising in the course of audit should be solved on immediate basis.</p> <p>c. Preparations of financial statements should be on timely basis.</p> <p>d. The accountant should have all the audit reports for all the years for their respective units filed in a separate file.</p>																		
8.	Reporting	<p>a. Weekly reporting should be submitted to Bhavan (format will be provided in due course) on every Saturday. In case any accountant is on leave on Saturday, and then the reporting has to be done on Friday.</p> <p>b. Monthly reporting will be in the form of Salary checklist</p> <p>c. GST working for following units –</p> <table border="1"> <thead> <tr> <th>Unit no.</th> <th>Unit name</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>102</td> <td>BMS Boys</td> <td>Sale of prospectus</td> </tr> <tr> <td>106</td> <td>PDC</td> <td>Course Fee</td> </tr> <tr> <td>107</td> <td>SMTC</td> <td>Course Fee</td> </tr> <tr> <td>111</td> <td>BMS Girls</td> <td>Sale of Prospectus</td> </tr> <tr> <td>211</td> <td>PDC</td> <td>Course Fee</td> </tr> </tbody> </table>	Unit no.	Unit name	Particulars	102	BMS Boys	Sale of prospectus	106	PDC	Course Fee	107	SMTC	Course Fee	111	BMS Girls	Sale of Prospectus	211	PDC	Course Fee
Unit no.	Unit name	Particulars																		
102	BMS Boys	Sale of prospectus																		
106	PDC	Course Fee																		
107	SMTC	Course Fee																		
111	BMS Girls	Sale of Prospectus																		
211	PDC	Course Fee																		

212	SMTC	Course Fee
505	BAF	Course Fee
507	BCA	Course Fee

Accountants are responsible to provide GST monthly working by 5<sup>th</sup> of every subsequent month.

- d. IDS quarterly details should be submitted to Bhavan in the specified format as shared. The deadline for the same is :

Quarter	Date
April – June	10 July
July – September	10 October
October - December	10 January
January - March	10 April

- e. Accounts presented in Management/School Committee Meeting should be approved by CFO.
- f. Appropriate reporting should be done to their respective HODs from time to time.
- g. Any other work as assigned from management has to be done on timely basis and as per the deadline mentioned.
- h. Income & Expenditure statement and Receipt & Payment statement along with all necessary schedules duly signed by accountant, unit head and Chairman must be submitted to Bhavan by 5<sup>th</sup> of subsequent month.