

DELHI STATE HEALTH MISSION GOVT.OF NCT DELHI 308,3RD FLOOR, ANATOMY BLOCK, MAMC

BSZ MARG, NEW DELHI-110002

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F2/FM/ACCA/194/DSHM/08-09/

Dated:

To

CA Firms Registered with ICAI

Sub: Request for Proposal to Appointment of Concurrent Auditor for Monthly Audit

Sir,

State Health Society (Delhi) seeks to invite <u>expression of interest</u> form CA Firms registered with Institute of Chartered accountant of India (ICAI) for selection of concurrent Auditor (for the year 2009-10) to conduct the Monthly Audit of State Health Society (Delhi) and 9 District Health Society and NDCPs of State covering the entire programmes under the Mission VIZ (a) RCH, (b) Additionalities under NRHM, (c) Immunization (including pulse polio), (d) National Disease Control Programmes, & (e) Inter-Sectoral convergence. The Background, Scope of Work and Guidelines-cumchecklist for Audit of District Health Societies (Appendix-II A) and Guidelines-cumchecklist by Audit of State Health society, NRHM Appendix -II (B) is enclosed. The Audit has to adhere to those check lists and guidelines.

The request for proposal (RFP) is required to be submitted in sealed cover by 4th May, 2009 upto 4:00 p.m. The "Bids" will be opened on same date at 4:30 p.m. in the meeting of Bid Evaluation-cum Selection Committee, constituted for the purpose.

Dr. M. K. Aggarwal SPO, DSHM

Background

National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare was launched on 12th april, 2005 by the Government of India to improve medical facilities in all the rural area in the country. The NRHM seeks to provide accessible, affordable and quality health care to the rural population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ration (MMR) in the country from 407 to 100 per 1,000,000 live births, Infant Mortality Rate (IMR) from 60 to 30 per 1000 live births and the Total Fertility Rate (TFR) from 3.0 to 2.1 within the 7 year period of the Mission.

One of the vision of the Mission is to raise public spending on health from 0.9% to 2-3% of GDP, with the improved arrangement for community financing and risk pooling. The NRHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) and National Disease Control (NDCPs) have been repoistioned.

Scope of work

- a. Accuracy is ensured in maintenance of books of account and these are maintained on a timely basis in proper formats;
- b. Advances are tracked, followed up and settled on a priority basis;
- c. Exclude advances being shown as expenditure in the FMRs;
- d. Bring accuracy to the monthly/quarterly Financial Monitoring Reports based on books of accounts;
- e. Ensure voucher/evidence based payments to improve transperacy;
- f. Enable timely and accurate submission of financial MIS to the management;
- g. Improve the internal control systems in the society.
- h. Filed and incorporate the observations in their monthly Audit Report.
- i. Age wise and party wise advance report is also required to be prepared.
- j. Auditors has to give monthly audit Report consits of following statements:
 - Audited Receipts & Payments Account.
 - Income and Expenditure Account.
 - Audited Balance Sheet.
 - · Audited S.O.E.
 - Age wise report of advances.
 - Filling of Checklist given.
 - · Comparision of Physical Vs. Financial
 - Bank Reconciliation Statements
- k. Benefits:
 - · Reliable Information Accurate Data
 - Timely Reports
 - Effective Advances Monitoring
 - District Monitoring-Activity wise
 - District Monitoring-Activity wise
 - · Decisive in making Disbursements to districts
 - Timely prepartion of Reports at State to be sent to GOI

GUIDELINES CUM CHECKLIST FOR AUDIT OF DISTRICT HEALTH SOCITIES UNDER NRHM

Here are brief guidelines cum checklist for the <u>monthly audit</u> to be conducted at District Health Society. All the auditors are requested to please go through these while conducting the audit so that adequate monitoring at district level can be done in a standardized manner. Also your suggestions or queries on this are most welcomed.

- 1. The Audit report should comprise of the following
 - a) Audited Trial Balance -
 - b) Audited Receipt & Payment Alc -
 - c) Income & Expenditure Alc -
 - d) Audited Statement of Expenditure (SOE) ~
 - e) Bank Reconciliation Statements -
 - f) List of long outstanding Advances -
 - g) Observations and recommendations of Auditors (including observations on field visits to select Blocks)
 - 2. Also please ensure that the Audit Reports of all the Societies for each month should be submitted by 10th of the next month.

GUIDELINES CUM CHECKLIST FOR AUDIT OF DISTRICT HEALTH SOCITIES, NR

Note: If the answer for any of the item below is adverse (i.e., 'NO'), please Give details on a separate sheet

Sr. No	Questionnaire	Remarks
1.	Whether FMRs/SOEs are based on the books of accounts?	Yes/ No
2.	Whether advances are shown as expenditure in the FMRs/SOEs?	Yes/ No
3.	Whether FMRs/SOEs are being prepared in the format prescribed by GOI?	Yes/ No
4.	Whether FMRs/SOEs reporting are being done on time every month?	Yes/ No
5.	Whether concurrent auditor has audited the monthly FMR/SOE?	Yes/ No
6.	Whether statement of fund position is being sent along with FMR/SOEs?	Yes/ No
7.	Whether the concurrent auditor has audited the statement of fund position?	Yes/ No
8.	Whether Utilization Certificates for he last financial year has been sent to SHS.	Yes/ No
9.	Whether the utilization certificates sent to SHS have been audited by concurrent auditor?	Yes/ No
10.	Whether the DHS has sent the action taken report (ATR) on the last statutory audit report of the DHS to the SHS?	Yes/ No
11.	Whether all the Rogi Kalyan Samities (RKS) in the District have been audited as per last due date? If not, list down the RKSs which have not been audited.	Yes/ No
	✓ B. MAINTENANCE OF BOOKS OF ACCOUNT	S
1.	Whether cash book is being maintained if the format prescribed? (Annexure A)	Yes/ No
2.	Whether separate cash book with cash and bank balance on cash system of accounting are being maintained properly for different projects (RCH, NRHM, SIP etc) and are up to date?	Yes/ No
3. 4	Whether Cash book is closed daily by 4 p.m. and is authenticated and duly signed by authorized signatory on daily basis?	Yes/ No
4.	Whether the society is carrying heavy cash balance i.e. exceeding Rs. 5000/-?	Yes/ No
5.	If the answer to above is in positive, please give the no. Of case and the reason therefore.	Yes/ No
6.	Whether appropriate insurance cover is there for excess cash held by the District Health Society?	Yes/ No
7.	Does the physical cash tallies with that entered in Cash Book? Give date on which verified and the cash balance with DHS on that day.	Yes/ No
8.	Whether Petty Cash Book is being maintained properly?	Yes/ No
9.	Whether cheques issued register is being maintained properly	Yes/ No

L L	hether Registers of Bank Draft received and Bank aft Issued is being maintained?	Yes/No
11. W	hether update passbook/bank statement is ailable?	Yes/ No
12 W	hether Bank reconciliation is prepared on a onthly basis as per Annexure-F?	Yes/ No
		V/N-
i i	hether proper explanation has been given by the rsons responsible regarding unreconcilied	Yes/ No
1 -	tries? Please give detailed list of unreconciled and	
	explained entries.	
	e ledgers being maintained properly?	Yes/ No
15. — W	hether Journal register maintained?	Yes/ No
16. W	hether Budget Receipt & Control Register is being	Yes/ No
	aintained in the format given in Annexure 'B'?	
	hether Register for Advances maintained as	Yes/ No
	dvances given	
l l	o staff	
	o contractors/suppliers/CHCs/PHCs and	
	A/DA advance	
18. / W	hether Register for Staff Payments maintained?	Yes/ No
19. W	hether Stock Register are being maintained	Yes/ No
T pr	operly for:	
	Civil Works	
	Machinery & Equipment	
	Furniture & other non-consumable articles	
	Register for drugs & medicines	
	Register for consumable articles	
20 Is	there a separate register for Advance to NGOs	Yes/ No
aı	nd other voluntary agencies implementing RCH-II	
Pi	rog?	
21. Ts	register of Investments being maintained	Yes/ No
	roperly?	
22 W	/hether Dispatch Register maintained properly?	Yes/ No
23. – W	/hether Office attendance register is there and	Yes/ No
I	naintained properly?	
	/hether all the files of the society are	Yes/ No
	stematically numbered and recorded in the file	•
	egister?	
C.RECEIPT & IN	<u> </u>	
1	/hether DD received register is being maintained roperly?	Yes/ No
	Whether all the receipts have been recorded in DD	Yes/ No
	eceived register and Bank book with date and	169/140
1	sceived register and bank book with date and	1
	anction no s?	
s	anction no.s?	Vac/No
27. V	Whether Grants received have been recorded under	Yes/ No
27. V		Yes/ No

/ **(**

	Polic EC-Slip DEID etc	
6 Paramer	Polio, EC-Slip, DFID etc. t & Expenditure	
28.	Whether all the vouchers are checked for the	
20.	payment made? (Check all vouchers above Rs.	Yes/ No
	2,000/- and test check remaining vouchers).	
29.		
29.	Whether vouchers have been filled properly and	Yes/ No
20	complete in all respect? Whether all the vouchers are scrolled or not and	
30.		Yes/ No
	entered into the Cast/Bank Book properly?	
31.	Whether all vouchers are supported with	Yes/ No
	appropriate documentary evidences?	
32.	Whether necessary approval from appropriate	Yes/ No
<u></u>	authority has been taken for expenditure made?	
33.	Whether all the approvals are within the sanctioning	Yes/ No
	powers of the sanctioning authority?	
34.	Whether procedure for obtaining the sanctions has	Yes/ No
	been followed? If no, pl specify the no. Of cases in	· ·
	which it is not followed?	<u> </u>
35.	Whether expenditures are classified into Capital and	Yes/ No
	Revenue properly?	
36.	Whether expenses are debited to proper activity for	Yes/ No
	which it was given?	
37.	Whether all the payments have been classified into	Yes/ No
	as-	
	a. Gol	
	b. WHO	
	c. NIHFW d. Others	
38.	Whether the amount is been actually utilized for the	Yes/ No
30.	purpose for which it was disbursed? If no, pl. Give	Tes/ No
	details.	
39.	Whether there is any deviation between the	Yes/ No
33.	amount of expenses shown as per income &	165/ 140
'	Expenditure and as per SOEs submitted by District	
	Health Society to the State?	,
40.	If yes, quantify the difference activity wise.	Yes/ No
70.	in yes, quantity the difference activity wise.	165/140
E.ASSET S	IDE	
	xed Assets	er en
41.	Whether fixed assets register has been maintained	Yes/ No
	in the prescribed format? (see Annexure 'C')	1 22, 722
42.	Is the procedure for purchase of Fixed Assets being	Yes/ No
	followed? Report deviations if any.	}
43.	Does physical stock tallies with that recorded in	Yes/ No
1	register?	103/110
b. Δ	dvances	
44.		Yes/ No
1	required procedure?	103/110
45.	The purpose for which advance was given comply	Yes/ No
1 75.	with the bye-laws?	103/110
46.	Whether Advance tracking register is maintained	Yes/ No
10.	properly?(format as per Annexure 'D')]
L	1 Francis and bot Millionare of	1

47. Specify whether an Age analysis of advances has	Yes/ No
been maintained as per format given? (Annexure	resy No
(E')	
48. Whether there are huge unadjusted advances (say	Yes/ No
more than one month)?	-
49. If the answer to above is affirmated please give	Yes/ No
details of such unadjusted advances and the reasons	
for not adjusting the same.	•
F. LIABILITIES SIDE	
a) Grants/Funds Received	
50. Whether grant-in-aid received have been properly	Yes/ No
classified as that received from GoI towards:-	
RCH-II Flexi pool	
Pulse Polio	
EC-SLIP	·
Area Projects	
Others (specify)	
b) Capital Fund	
51. Whether Capital Fund Account has been created to	Yes/ No
the extent of fixed assets purchased and	
capitalized?	
G.OTHER STATUTORY REQUIREMENTS	
a) Tax Deducted at source (T.D.S.)	
52. Whether T.D.S. has been deducted appropriately	Yes/ No
wherever required?	
53. Whether tax has been deducted at source at the	Yes/ No
rates prescribed / give list of cases where tax has	
not been deducted or has been deducted short(for	
rates of deduction of tax refer Annexure-'F')	
54. Where quarterly returns of T.D.S. in the form	Yes/ No
prescribed have been filled in time? If not state	
reasons.	
b) Other requirements	
55. Whether the society is register with Income Tax	Yes/ No
Authorises for exemption from paying Income Tax	
under relevant section/s?	

Annexure 'A'-CASH BOOK

	RECEIPTS						PAYMENTS					
Date	Particulars	Party Time	Activity Head	L/f No.	Amount (Rs)	Date	Particular	Party Time	Activity Head	L/f No.	Amount (Rs)	
	Opening Balance b/f				-							
	Total receipts			_			Total Payment					

		·				
Grand Total				Grand Total		

ANNEXURE 'B'- BUDGET CONTROL REGISTER

Date	Activity/Particular	Approved Budget	Grants in aid recd	Total budget Recd.	Bal. Budget	Funds released	Unspent	Fund Avai.

ANNEXURE 'C'- ASSETS REGISTER

Date	Voucher. No.	Particular	Location	Asset Quantity			Asset Cost				
				At the beginning of the year	Addition	Deletion	Total Oty	Cost at the beginning of the years(Rs.)	Additio ns (Rs.)	Deleti on (Rs)	Total Cost at the end of the year (Rs)
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE 'D' – FORMAT OF ADVANCE REGISTER

Name of Authorized Persons _____

Date	Particular	To whom given	Cheque no. & date	Amount	Adjustment Details		Balances Advances
					Date	Amount adjusted	
	Activity-I						-

Activity II				
	· .	,		,
Activity II				

ANNEXURE 'E' - AGE ANALYSIS OF ADVANCES

AGE ·	Number of advances	Advances outstanding
		(Rs)
Advances pending for less than 1 year		
Advances pending for more than 1 year but less than 2 years.		
Advances pending for more than 2 years		

			Ith Society:			
SB A/c No				-		
S.No	Particu	lar			Scheduled Reference	Amount (Rs.
A	Balanc	e as pe	r Cash Book (as on	date)		
В.	Add:	1.	Cheque issued b presented for pabank.	•		
		II.	Credit entries ma pass book but no cash book (such			
		111.	Others reasons			
	-			Sub Total (B)		
С	Less	l.	Cheques deposit not yet credited bank account of	=		
		11.	Bank chares deb account but not the cash book	ited in the bank accounted for in		
···	 	111.	Others reason			
				Sub -Total (C)		
	Balance	as per f	Pass Book/Bank Stat	ement (A+B-C)		
						
Prepared By				Examined by		<u> </u>
DAM/SAM				Concurrent aud	ditor	

GUIDELINES CUM CHECK LIST FOR AUDIT OF STATE HEALT SOCIETIES UNDER NRHM.

Here are brief guidelines cum check lists for the monthly audit to conduct at State Health Society. All the auditors are requested to please go through these while conducting the audit so that adequate monitoring at state level can be done in a standardized manner. Also your suggestions or queries on this are most welcomed.

- 1. The audit report should comprise of the following:
 - a. Audited Trial Balance
 - b. Audited Receipt & Payment A/c
 - c. Income & Expenditure A/c
 - d. Audited Statement of Expenditure (SOE)
 - e. Bank Reconciliation Statements
 - f. List of long outstanding Advances
 - g. Observations and recommendations of Auditors.
- 2. Also please ensure that the Audit Reports of all the Societies for each month should be submitted by 10th of the next month.

GUIDELINES CUM CHECKLIST FOR AUDIT OF DISTRICT STATE HEALTH SOCITIES, NRHM

Note: if the answer for any of the item below is adverse (i.e. 'NO') please give details on a separate sheet.

Sr. No	Questionnaire	Remarks					
A. REQUIREMENTS AS PER GOI GUIDELINES							
i.	Whether FMRs are based on the books of accounts?	Yes /No					
2.	Whether advances are shown as expenditure in the FMRs?	Yes /No					
3.	Whether FMRs are being prepared in the format prescribed by GOI?	Yes /No					
4.	Whether FMR reporting is being done on time every quarter?	Yes /No					
5.	Whether the concurrent auditor has audited the quarterly FMR?	Yes /No					
6.	Whether Statement of Fund Position is being sent along with FMRs?	Yes /No					
7.	Whether monthly Bank Balances Position Reports are sent to GOI regularly in the prescribed format?	Yes /No					
8.	Whether the concurrent auditor has audited the Statement of Fund Position?	Yes /No					
9.	Whether Provisional Utilization Certificates for the last financial year has been sent to GOI?	Yes /No					
10.	Whether the Provisional Utilization Certificates sent to GOI have been audited by concurrent auditor?	Yes /No					
11.	Whether statutory annual auditor has been appointed on the due date. i.e., 31 st March.	Yes /No					
12.	Whether the appointment of statutory auditor has been intimated to GOI?	Yes /No					
13.	Whether Delegation of Administrative and Financial Power has been done as per the GOI Guidelines?	Yes /No					
14.		Yes /No					
15.	Whether the last annual financial statements were prepared in the format prescribed by GOI?	Yes /No					
16.	Whether the SHS has sent the Action Taken Report (ATR) on the last statutory audit report of the DHS to the SHS?	Yes /No					
	B. MAINTENANCE OF BOOKS OF ACCOUNTS	·					
1)	Whether books of accounts are maintained on computerized software?	Yes /No					
	Note: /f accounts are ma/nta/ned on standard account/ng						
	software, str/ke out the po/nts not appl/cable /n the relevant rows below.						
2)	Whether cash book is being maintained if the format prescribed? (Annexure' A')	Yes /No					
3)	Whether separate Cash Books with Cash and Bank Balance on Cash System of accounting are being maintained properly for different projects (RCH. NRHM, SIP etc.) and are up-to-date?	Yes /No					

4)	Whether Cash Book is closed daily by 4 p.m. and is authenticated and duly signed by authorized signatory on daily basis'.	Yes /No
5)	Whether the Society is carrying heavy cash balances i.e. exceeding Rs. 5,000/-?	Yes /No
6)	If the answer to above is in positive, please give the no. of cases and the reasons therefore.	Yes /No
7)	Whether appropriate insurance cover is there for excess cash held by the State Health Societies?	Yes /No
8)	Does the physical cash tallies with that entered in Cash Book? Give dates on which verified and the cash balance with SHS on that day.	Yes /No
9)	Whether Petty Cash Book is being maintained properly?	Yes /No
10)	Whether Cheques issued register is being maintained properly?	Yes /No
11)	Whether Registers of Bank Drafts received and Bank Drafts issued are being maintained?	Yes /No
12)	Whether updated pass book / bank statement is available?	Yes /No
13)	Whether Bank reconciliation is prepared on a monthly basis as per Annexure-F?	Yes /No
14)	Whether proper explanation has been given by the persons responsible regarding unreconciled entries? Please give detailed list of unreconciled and unexplained entries.	Yes /No
15)	Are Ledgers being maintained properly?	Yes /No
16)	Whether Journal register maintained?	Yes /No
17)	Whether Budget Receipt & Control Register is being maintained in the format given in Annexure 'B'?	Yes /No
18)	Whether Register for Advances maintained as Advances given - To District Health Societies To Staff To Contractors/suppliers, and	Yes /No
	- TA/DA advance - NGOs/Other voluntary agencies	•
19)	Whether Register for Staff Payments maintained?	Yes /No
20)	Whether Stock Registers are being maintained properly for: Civil Works Machinery & Equipment Furniture & Other non-consumable articles Register for drugs & medicines Register for consumable articles	Yes /No
21)	Is register of Investments being maintained properly?	Yes /No

22)	Whether Office attendance register is there and maintained properly?	Yes /No
23)	Whether Office attendance register is there and maintained properly?	Yes /No
24)	Whether all the files of the society are systematically numbered and recorded in the file register?	Yes /No
C. R	ECEIPTS & INCOME	
25)	Whether DD received register is being maintained properly?	Yes /No
26)	Whether all the receipts have been recorded in DD received register and Bank book with date and sanction no.s?	Yes /No
27) .	Whether Grants received have been recorded under proper heads according to the purpose for which it was received?	Yes /No
	e.g. towards RCH flexi pool, Pulse polio, EC-SIP, DFID etc.	
D. P.	AYMENT & EXPENDITURE	
28)	Whether there is any significant delay in sending the funds to districts after their receipt from GOI?	Yes /No
29)	Whether all the vouchers are checked for the payments made? (check all vouchers above Rs. 10,000/- and test check remaining vouchers)	Yes /No
30)	Whether vouchers have been filled properly and complete in all respect?	Yes /No
31)	Whether all the vouchers are scrolled or not and entered into the Cash/Bank Book properly?	Yes /No
32)	Whether all vouchers are supported with appropriate documentary evidences?	Yes /No
33)	Whether necessary approval from appropriate authority has been taken for expenditure made?	Yes /No
34)	Whether all the approvals are within the sanctioning powers of the sanctioning authority?	Yes /No
35)	Whether procedure for obtaining the sanctions has been followed? If no, pl specify the no.s of cases in which it is not followed?	Yes /No
36)	Whether expenditures are classified into capital and revenue properly?	Yes /No
37)	Whether expenses are debited top proper activity for which it was given?	Yes /No
38)	Whether all the payments have been classified Disbursement out of Grants in aid received from RCH Flexi pool Mission Flexi Pool	Yes /No
	 Routine Immunization Pulse Polio Immunization NDCPs Programmes such as TB, Malaria, Blindness etc. 	·
39)	Any other grants. Whether the amount is been actually utilized for the purpose for which it was disbursed? If no, pl. Give details.	Yes /No

40)		
ן ליי	Whether there is any deviation between the amount of expenses	Yes /No
	shown as per income & expenditure and as per FMRs submitted	
	by State Health Society to GOI?	
1)	If yes, quantify the difference activity wise.	Yes /No
. A	SSETS AID	
	. Fixed Assets	
12)	Whether fixed assets register has been maintained in the	Yes /No
•	prescribed format? (see Annexure 'C')	
13)	Is the procedure for purchase of Fixed Assets being followed?	Yes /No
- /	Report deviations if any.	•
4)	Does physical stock tallies with that recorded in register?	Yes /No
E	3. Advantages	
15)	Whether Advances are given after following required	Yes /No
	procedure?	
1 6)	The purpose for which advance was given comply with the bye-laws?	Yes /No
47)	Whether advance tracking register is maintained properly?	Yes /No
,	(format as per Annexure 'D')	
48)	Specify whether an Age analysis of Advances has been	Yes /No
•	maintained as per format give? (Annexure 'E')	
49)	Whether there are huge unadjusted advances (say more than one month?)	Yes /No
50)	If the answer to above is affirmative please give details of such	Yes /No
,	unadjusted advances and the reason for not adjusting the same.	
F. L	IABILITIES SIDE	
	A. Grants/Funds received	
	· ·	
51)		Yes /No
51)	that received from GOI towards-	Yes /No
51)	that received from GOI towards- RCH –II Flexi Pool	Yes /No
51)	that received from GOI towards RCH –II Flexi Pool - Mission Flexi Pool	Yes /No
51)	that received from GOI towards RCH –II Flexi Pool - Mission Flexi Pool - Routine Immunization	Yes /No
51)	that received from GOI towards RCH –II Flexi Pool - Mission Flexi Pool - Routine Immunization - Pulse Polio	Yes /No
51)	that received from GOI towards RCH –II Flexi Pool - Mission Flexi Pool - Routine Immunization	Yes /No
51)	that received from GOI towards RCH –II Flexi Pool - Mission Flexi Pool - Routine Immunization - Pulse Polio	Yes /No
	that received from GOI towards RCH –II Flexi Pool - Mission Flexi Pool - Routine Immunization - Pulse Polio - Individual NDCPs	Yes /No
	that received from GOI towards RCH -II Flexi Pool - Mission Flexi Pool - Routine Immunization - Pulse Polio - Individual NDCPs - Others(Specify) B. Capital Fund	·
	that received from GOI towards - RCH -II Flexi Pool - Mission Flexi Pool - Routine Immunization - Pulse Polio - Individual NDCPs - Others(Specify) B. Capital Fund Whether Capital Fund Account has been created to the extent of	Yes /No
52)	that received from GOI towards - RCH -II Flexi Pool - Mission Flexi Pool - Routine Immunization - Pulse Polio - Individual NDCPs - Others(Specify) B. Capital Fund Whether Capital Fund Account has been created to the extent of fixed assets purchased and capitalized?	·
52)	that received from GOI towards - RCH -II Flexi Pool - Mission Flexi Pool - Routine Immunization - Pulse Polio - Individual NDCPs - Others(Specify) B. Capital Fund Whether Capital Fund Account has been created to the extent of fixed assets purchased and capitalized? STATUTORY REQUIREMENTS	·
52)	that received from GOI towards - RCH -II Flexi Pool - Mission Flexi Pool - Routine Immunization - Pulse Polio - Individual NDCPs - Others(Specify) B. Capital Fund Whether Capital Fund Account has been created to the extent of fixed assets purchased and capitalized?	·

54)	Whether tax has been deducted at source at the rates prescribed? Give lists of cases where tax has not been deducted or has been deducted short (for rates of deduction of tax refer Annexure 'F')	Yes /No
55)	Whether quarterly returns of T.D.S. in the form prescribed have been filled in the time? If not, state reasons.	Yes /No
E	3. Other requirements	
56)	Whether the society is registered with Income Tax Authorities for exemption form paying Income Tax under relevant section/s?	Yes /No

:

1. Annexure 'A'-CASH BOOK

	RECEIPTS						PAYMENTS					
Date	Particulars	Party Time	Activity Head	L/f No.	Amount (Rs)	Date	Particular	Party Time	Activity Head	L/f No.	Amount (Rs)	
	Opening Balance b/f						·					
-												
	Total receipts						Total Payment					
-				-								
	Grand Total						Grand Total					

ANNEXURE 'B'- BUDGET CONTROL REGISTER

Date	Activity/Particular	Approved Budget	Grants in aid recd	Total budget Recd.	Bal. Budget	Funds released	Unspent	Fund Avai.

ANNEXURE 'C'- ASSETS REGISTER

Date	Voucher. No.	Particular	Location	Asset Quantity			Asset Cost				
				At the beginning of the year	Addition	Deletion	Total Qty	Cost at the beginning of the years(Rs.)	Addition s (Rs.)	Deleti on (Rs)	Total Cost at the end of the year (Rs)
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
										<u> </u>	
					ŀ		1				

ANNEXURE 'D' - FORMAT OF ADVANCE REGISTER

Name of Authorized Persons	
Name of Authorized Persons	

Date	Particular	To whom given	Cheque no. & date	Amount	Adjust	ment Details	Balances Advances
-					Date	Amount adjusted	
	Activity-I						
	Activity II						
	Activity II						

ANNEXURE 'E' - AGE ANALYSIS OF ADVANCES

Number of advances	Advances outstanding
	(Rs)
·	
	Number of advances

S.No	Particul	lar		Scheduled Reference	Amount (Rs.)
A	Balance	as per	Cash Book (as on date)	· · · · · · · · · · · · · · · · · · ·	
B.	Add:	I.	Cheque issued but not yet presented for payments into bank.		
		II.	Credit entries made in the bank pass book but not shown in the cash book (such as bank interest)		
		Ш.	Others reasons		
			Sub Total (B)		
С	Less	I.	Cheques deposited into Bank but not yet credited into the saving bank account of the SHS/DHS		
		II.	Bank chares debited in the bank account but not accounted for in the cash book		
		III.	Others reason		
			Sub-Total (C)		
	Balance	as per Pa	ass Book/Bank Statement (A+B-C)		
			· · · · · · · · · · · · · · · · · · ·		
Prepared By			Examined by		
DAM/SAM			Concurrent aud	itor	

Suggested preparatory action points in the wake of new audit system (Both at District and State levels)

- 1. Funds transferred from State to Districts to be confirmed and tallied.
- 2. Get the accounts ready for all the districts.
- 3. Break up of JSY, Compensation for Sterilization and procurements of drugs and medicine are properly segregated in the books of accounts and the same should be clearly reflected in the audited statements.
- 4. Books of accounts are maintained in the proper formats.
 - 5. Prepare Bank Reconciliation Statements of all the Districts.
 - 6. Reconcile the balances of all advances with all the implementing agencies and other parties.
 - 7. Merging accounts of all districts with the State level accounts.
 - 8. Compare the financial management reports sent to GOI with the annual accounts.
 - 9. Get the accounts ready for the State Health Society.
 - 10.Prepare sanction-wise utilization statement of expenditure during the year along with Utilization Certificates in the Form 19-A.
 - 11. In the Income & expenditure Account, the amount of grant utilized during the year under NRHM should be equal to the amount of expenditure under NRHM. Balance unspent grant will have to be shown in the Liability Side of the Balance Sheet.