

Concurrent Audit Report Of NRHM-UP for the F.Y. 2017-2018

District Health Society-----

Name of District Head Quarter-----

Concurrent Audit report for the month of

Name & Address of CA firm.....

|

**Tally generated detailed trial
balance of DHS cerified by the
district concurrent auditor.**

(Chartered Accountant)

DAM/ DDAA/ Accountant

ACMO (NRHM)

CMO

**Tally generated detailed
balance of Block cerified I
district concurrent audi**

(Chartered Accountant)

DAM/ DDAA/ Accountant

ACMO (NRHM)

**trial
by the
itor.**

CMO

District Health Society
Variances between audit and FMR submit

Annexure:- IC

FMR Code	STRATEGY/ACTIVITIES	As per Audit	As Per FMR	Varinaces	Reason
	As Per FMR Scheme/ Components/sub components wise created in tally ERP-9				
		Grand Total			

NOTE:- All FRM code should be filled in this sheet wheather differences/ expenditure arise or not

Chartered Accountant

ACMO (NRHM)

CMO

DISTRICT HEALTH SOCIETY

Annexure:- II

S. No.	Questionnaire	Status Yes/No	If No Give	Any other Remark
A. REPORTING REQUIREMENTS AS PER GOI GUIDELINES				
1	Whether the FMRs/SOEs are based on the books of accounts?			
2	Whether advances are shown as expenditure in the FMRs/SOEs? if yes then justification			
3	Whether FMRs/SOEs reporting are being prepared in the format prescribed by GOI?			
4	Whether FMRs/SOEs reporting is being done on time every month?			
5	Whether the concurrent auditor has audited the monthly FMR/SOE?			
6	Whether the statement of fund position is being sent along with FMRs/SOEs?			
7	Whether the concurrent auditor has audited the statement of fund position?			
8	Whether FMR/SOE utilisation certificates for the last reporting month has been sent to SHS?			
9	Whether the FMR/SOE utilisation certificates sent to SHS have been audited by concurrent auditor?			
10	Whether the DHS sent the action taken report of the Action Taken Report (ATR) on the last statutory audit report of the DHS to the SHS?			
	Whether the DHS sent the Action Taken Report (ATR) on the prev Concurrent Audit report of the DHS to the SHS?			
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.			
B.1 MAINTENANCE OF BOOKS OF ACCOUNTS at Distt Level				
1	Whether <u>Double Columner</u> cash book is being maintained on the format prescribed?			
2	Whether separate cash books with cash and bank balances on cash system of accounting are being maintained properly for different projects (RCH, NRHM, SIP etc.) and are up to date?			
3	Whether the cash book is closed whenever transaction occurred and is authenticated and duly signed by authorised signatory on daily basis?			
4	Whether the Society carrying heavy cash balances i.e. exceeding Rs. 5000/-?			
5	If the answer to above is in positive, please give the no. of cases and the reasons therefore.			
6	Whether the appropriate insurance cover is there for excess cash held by the District Health societies?			
7	Does the physical cash tallies with that entered in cash book? Give dates on which verified and the cash balances with DHS on that day.			
8	Whether the petty cash book is maintained properly?			
9	Whether the cheque issue register is maintained properly?			
10	Whether register of Bank Drafts received and Bank drafts issued are being maintained?			
11	Whether updated passbook/bank statement available?			
12	Whether the bank reconciliation statement is prepared on a monthly basis as per Annexure-?			
13	Whether proper explanation has been given by the persons responsible regarding unreconciled entries? Please give the detailed list of unreconciled and unexplained entries?			
14	Are ledgers being maintained properly?			
15	Whether journal Register maintained?			

16	Whether Budget Receipts & Control Register is being maintained in the format given in Annexure 'B'?			
17	Whether the register for payment maintained as advances given- -to staff, -to Contractors/suppliers/CHCs/PHCs and -TA/DA advances			
18	Whether register for staff payments maintained?			
19	Whether stock register are being maintained properly for -Civil works -Machinery -Furniture & Other non-consumable articles -Register for drugs & medicines -Register for Consumable articles			
20	Is there a separate register for advances to NGOs and other voluntary agencies implementing RCH-II prog.?			
21	Is register of Investments being made properly?			
22	Whether dispatch register maintained properly?			
23	Whether Office attendance register maintained properly?			
24	Whether all the files of the society are systematically numbered and recorded in file register?			
B.2 MAINTENANCE OF BOOKS OF ACCOUNTS at				
1	Whether Double Columnner cash book is being maintained on the format prescribed?			
2	Whether monthly FMR/SOE is being submitted to Distt HQ on prescribed			
3	Whether separate cash books with cash and bank balances on cash system of accounting are being maintained properly for different projects (RCH, NRHM, SIP etc.) and are up to date?			
4	Whether the cash book is closed daily and is authenticated and duly signed by authorised signatory on daily basis?			
5	Whether the Society carrying heavy cash balances i.e. exceeding Rs. 5000/- in any programme?			
6	If the answer to above is in positive, please give the no. of cases and the reasons therefore.			
7	Whether the appropriate insurance cover is there for excess cash held by the District Health societies?			
8	Does the physical cash tallies with that entered in cash book? Give dates on which verified and the cash balances with DHS on that day.			
9	Whether the petty cash book is maintained properly?			
10	Whether the cheque issue register is maintained properly?			
11	Whether register of Bank Drafts received and Bank drafts issued are being maintained?			
12	Whether updated passbook/bank statement available?			
13	Whether the bank reconciliation statement is prepared on a monthly basis as per Annexure-?			
14	Whether proper explanation has been given by the persons responsible regarding unreconciled entries? Please give the detailed list of unreconciled and unexplained entries?			
15	Are ledgers being maintained properly?			
16	Whether journal Register maintained?			
17	Whether Budget Receipts & Control Register is being maintained in the format given in Annexure 'B'?			
18	Whether the register for payment maintained as advances given- -to staff, -to Contractors/suppliers/CHCs/PHCs and -TA/DA advances			
18	Whether register for staff payments maintained?			
19	Whether stock register are being maintained properly for -Civil works -Machinery -Furniture & Other non-consumable articles -Register for drugs & medicines -Register for Consumable articles			
20	Is there a separate register for advances to NGOs and other voluntary agencies implementing RCH-II prog.?			
21	Is register of Investments being made properly?			
22	Whether dispatch register maintained properly?			
23	Whether Office attendance register maintained properly?			
24	Whether all the files of the society are systematically numbered and recorded in			

C.	RECEIPTS & INCOME			
25	Whether DD received register is being maintained properly?			
26	Whether all the receipts have been recorded in DD received register and Bank book with date and sanction nos.?			
27	Whether the grant received have been recorded under proper heads according to the purpose for which it was received? E.g. Towards RCH flexipool, Pulse polio, EC-SIP, DFID, etc.			
	D. PAYMENT & EXPENDITURE			
28	Whether all the vouchers are checked for the payments made? (Check all vouchers above Rs. 2000/- and check remaining vouchers)			
29	Whether vouchers have been filled properly and complete in all respect?			
30	Whether all the vouchers are scrolled or not and entered into the Cash/Bank Book properly?			
31	Whether all vouchers are supported with appropriate documentary evidences?			
32	Whether necessary approval from appropriate authority has been taken for			
33	Whether all the approval are within the sanctioning powers of the sanctioning authority?			
34	Whether procedure for obtaining the sanctions has been followed? If no, please specify the no. of cases in which it is not followed?			
35	Whether expenditures are classified into Capital and revenue properly?			
36	Whether expenses are debited to proper activity for which it was given?			
37	Whether all the payments have been classified into as:			
	Disbursement out of grant in aid received from			
	i) GOI			
	j) WHO			
	k) NIHFV			
	l) Others			
38	Whether the amount has been actually utilized for the purpose for which it was disbursed? If no, give details.			
39	Whether there is any deviation between the amount of expenses shown as per Income & Expenditure and as per SOEs submitted by District Health Society to the state?			
40	If yes, quantify the difference activity wise.			
	E. ASSETS SIDE			
a.	Fixed Assets			
41	Whether fixed assets register has been maintained in the prescribed format? (See annexure 'C')			
42	Is the procedure for the purchase of fixed assets being followed? Report deviation if any.			
43	Does physical stock tallies with that recorded in register?			
b.	Advances			
44	Whether advances are given after following required procedures?			
45	The purpose for which advance was given comply with bye-laws?			
46	Whether advance tracking register is maintained properly? (format per annexure 'D')			

47	specify whether an age analysis of advances has been maintained as per format given? (annexure 'E')			
48	Whether there are huge unadjusted advances (say more than one month)?			
49	If the answer to above is affirmative please give details of such unadjusted advances and the reason for not adjusting the same.			
F. LIABILITY SIDE				
a. Grants/Funds Received				
50	Whether grant-in-aid have been properly classified as that received from GOI towards-			
	-RCH – II Flexipool			
	-Pulse Polio			
	-EC-SIP			
	-Area Projects			
	-Other (Specify)			
b. Capital Fund				
51	Whether Capital Fund account has been created to the extent of fixed assets purchased and capitalized?			
G. OTHER STATUTORY REQUIREMENTS				
a. Tax deducted at source (T.D.S.)				
52	Whether TDS has been deducted appropriately wherever required?			
53	Whether tax has been deducted at source at the 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	Whether quarterly returns of TDS in the form prescribed have been filled in time? If not, state reasons.			
b. Other requirements				
55	Whether the society is registered with Income Tax authorities for exemption from paying tax under relevant sections?			

(S/d.)
CONCURRENT AUDITOR,

DISTRICT HEALTH SOCIETY

Annexure:- III

Sl No.	Observations	Recommendation
<u>District Level</u>		
<u>Block Level</u>		
<u>RKS Level</u>		
<u>Sub Center Level</u>		
<u>VHSNC Level</u>		

(S/d.)
CONCURRENT AUDITOR

S. No	Month of report in with comes to light	Observation	Action to be taken	Responsibility to Implement	Timeline agreed	Current Status

(S/d.)
 CONCURRENT AUDITOR,

DISTRICT HEALTH SOCIETY**List of Book of Account**

Annexure:- V

Sl No.	As per Operational Guidelines for Financial Management	Maintained by Units (YES/NO)	Status Updatation Date
<u>District Level</u>			
1	Double Column Cash and Bank Book		
2	Ledger		
3	Journal Register		
4	Cheque Issue Register		
5	Advance Register		
6	Salary Register		
7	Fixed Asset Register		
8	Fund Received Register		
9	Disbursement Register		
10	Bank Pass Book/ Bank Statement		
11	Bank Reconciliation Statement		
12	Minutes/ Proceedings Register		
<u>Block Level</u>			
1	Double Column Cash and Bank Book		
2	Ledger		
3	Journal Register		
4	Cheque Issue Register		
5	Advance Register		
6	Fixed Asset Register		
7	Fund Received Register		
8	Disbursement Register		
9	Bank Pass Book/ Bank Statement		
10	Bank Reconciliation Statement		
	JSY Register **		
<u>RKS Level</u>			
1	Double Column Cash and Bank Book		
2	Ledger		
3	Journal Register		
4	Cheque Issue Register		
5	Advance Register		
6	Fixed Asset Register		
7	Fund Received Register		
8	Disbursement Register		
9	Bank Pass Book/ Bank Statement		
10	Bank Reconciliation Statement		
11	Minutes/ Proceedings Register		
12	JSY Register **		

Sub Center Level			
1	Columnar Petty Cash Book		
2	Bank Register		
3	Fixed Asset Register		
4	Bank Pass Book/ Bank Statement		
5	Bank Reconciliation Statement		
6	JSY Register **		
VHSNC Level			
1	Columnar Petty Cash Book		
2	Bank Register		
3	Bank Pass Book/ Bank Statement		
4	Bank Reconciliation Statement		
5	Minutes/ Proceedings Register		

Notes: ** The JSY register will be maintained at delivery point.

(S/d.)
CONCURRENT AUDITOR

DISTRICT HEALTH SOCIETY
List of Fixed Assets/Dead Stock Verified

Annexure:- VI

SI No.	Fixed Assets Name as Per Register	Register Folio No.	Quantity as per register	Quantity as per verification	Remark
<u>District Level (Quarterly)</u>					
1					
2					
3					
4					
5					
6					
7					
8					
.....					
<u>Block Level (Vizited by Auditors)</u>					
1					
2					
3					
4					
5					
6					
7					
8					
....					
<u>RKS Level (Vizited by Auditors)</u>					
1					
2					
3					
4					
5					
6					
7					
8					
....					
<u>Sub Center Level (Vizited by Auditors)</u>					
1					
2					
3					
4					
5					
6					
...					

(S/d.)
CONCURRENT AUDITOR

DISTRICT HEALTH SOCIETY
List of Store/Stock Verification Details

Annexure:- VII

SI No.	Items name as Per Register	Register Folio No.	Quantity as per register	Quantity as per verification	Remark
<u>District Level</u>					
1					
2					
3					
4					
5					
6					
7					
8					
.....					
<u>Block Level (Vizited by Auditors)</u>					
1					
2					
3					
4					
5					
6					
7					
8					
....					
<u>RKS Level (Vizited by Auditors)</u>					
1					
2					
3					
4					
5					
6					
7					
8					
....					
<u>Sub Center Level (Vizited by Auditors)</u>					
1					
2					
3					
4					
5					
6					
...					

(S/d.)
CONCURRENT AUDITOR

DISTRICT HEALTH SOCIETY

Annexure:- VIII

Detail of Fund Disburement to Block /Peripheral Units or Expense without Approval of DHS

Sl No.	Date	Name of Program	FMR Headwith code	Cheque no.	Amount	Reason

(S/d.)
CONCURRENT AUDITOR

DISTRICT HEALTH SOCIETY

Annexure:-IX

Detail of Fund Disburement to Block /Peripheral Units or Expense without file movement with SF&AO/ F&AO or DAM

Sl No.	Date	Name of Program	FMR Headwith code	Cheque no.	Amount	Reason

(S/d.)
CONCURRENT AUDITOR

DISTRICT HEALTH SOCIETY

Annexure-X

Detail of Cash Withdrawal/Issued Cheque (other than tds) at CMO office

Sl No.	Name of Program	FMR Headwith code	Issued in favour of	Cheque no.	Date	Amount	Reason	Wheteher supported by proper documents
District Level (01.04.16 to Reporting date)								
Block Level (Vizited by Auditors) (01.04.16 to Reporting date)								

(S/d.)
CONCURRENT AUDITOR

DISTRICT HEALTH SOCIETY

Annexure:-XI

Detail of Payment to Asha other than Bank Advice/electronically Transfer

Sl No.	Date	Name of Program	Name of Asha	Cheque no.	Amount	Reason
Block Level (Vized by Auditors) (01.04.15 to Reporting date)						

(S/d.)
CONCURRENT AUDITOR

DISTRICT HEALTH SOCIETY

Annexure:-XII

Name of the Programme

Sr.No.	Name of Unit	Advance as per Distt HQ	Balances as per Unit record				Difference	Reason for Difference
			Closing Balance of Cash at Bank as per Bank Book	Closing Balance of Cash as per Cash Book	Advance to Other Unit	Total		
I	II	III	IV	V	VI	VII(IV+V+VI)	VIII(III-VII)	IX
1						0	0	
2						0	0	
3						0	0	
4						0	0	
5						0	0	
6						0	0	
7						0	0	
	Total							

(S/d.)
CONCURRENT AUDITOR

Compliance status of last concurrent Audit Report

Sl. No.	Observations Raised by the previous auditor/ previous month report	Compliance by the district/ Sub district level unit	Whether the compliance is satisfactory & dropped Yes/No	If No give the reason
	District level observations:-			
	Sub District level Observation:-			

(S/d.)
CONCURRENT AUDITOR

DAM/DDAA

ACMO

CMO

