



# **Request for Proposal (RFP)**

**For Appointment of Concurrent Auditor for District Health & Family Welfare Society (DH&FWS), Rohtak of State Haryana for Audit of all programmes under NHM & Non NHM**

**[2018-19]**



## REQUEST FOR PROPOSAL (RFP)

- ✓ District Health & Family welfare Society (DH&FWS), Rohtak seeks to invite Proposal from **Chartered Accountant(CA) Firms and Cost and Management Accountant(CMA) Firms meeting the minimum eligibility criteria** for conducting the Concurrent audit of District Health & Family Welfare Society, Rohtak under the National Health Mission for the financial year 2018-19.
- ✓ This appointment will be for one year & can be renewable for next year subject to the satisfactory performance of Concurrent Auditors.
- ✓ A complete set of RFP specifying eligibility criteria, and other terms and conditions applicable for the above said assignment can be downloaded from Website [www.etenders.hry.nic.in](http://www.etenders.hry.nic.in) or [www.nrhmharyana.gov.in](http://www.nrhmharyana.gov.in)
- ✓ Important Dates & Address are as follow:

|   |   |            |             |
|---|---|------------|-------------|
| Start Date & Time of Bid Preparation & Submission                     | : | 10-12-2018 | 10:30 hours |
| Pre Bid Meeting   | : | 14-12-2018 | 11:30 hours |
| Last Date & Time for Tender Document Fees deposit ( non – refundable) | : | 21-12-2018 | 11:00 hours |
| Closing Date & Time of Bid Preparation & Submission                   | : | 21-12-2018 | 13:00 hours |
| Technical Bid opening   | : | 21-12-2018 | 15:00 hours |

| Particulars  | Address  |
|--|--|
| Place of pre bid conference for the audit of District Health Society Rohtak                    | O/o Civil Surgeon Rohtak   |
| Place for opening of Technical Bids for the Concurrent Audit of District Health Society Rohtak | O/o Civil Surgeon Rohtak   |
| Contact number of DH&FWS   | 01262-282430, 7027816596   |
| E-mail ID of DH&FWS  | <a href="mailto:Dhs.csrtk@hry.nic.in">Dhs.csrtk@hry.nic.in</a> ,<br><a href="mailto:dpmurtk@gmail.com">dpmurtk@gmail.com</a> |



## **Terms of Reference (ToR)**

### **Following Sections must be read carefully:**

Section 1: Introduction of Concurrent Audit

Section 2: Background of National Health Mission

Section 3: Object of Concurrent Audit

Section 4: Scope & Coverage of Concurrent Audit of District Health Societies

Section 5: Frequency of Concurrent Audit

Section 7: District Audit Committee

Section 8: Auditing Standards to be followed by the CA/CMA Firms

Section 9: Terms for appointment of Concurrent Auditors (including maximum numbers of District Health Societies by one CA/CMA Firm)

Section 10: Content of Concurrent Audit Report & Executive Summary Report

Section 11: Key Timelines

Section 12: Appointment & Selection of Concurrent Auditors (including guidelines for submission of proposal)

Section 13: District wise detail of Health Institutions Under NHM, HARYANA

Section 14: Responsibility of District Health Societies.

Section 15: Facilitation of the Audit

Section 16: Some important Issues

Section 17: Monitoring & Evaluation

Section 18: Technical evaluation & selection methodology.

Section 19: Monthly Financial Reporting at District level.

Section 20: Penalty Clause



## **SECTION 1: INTRODUCTION OF CONCURRENT AUDIT**

Concurrent Audit is a systematic examination of financial transactions on regular basis to ensure accuracy, authenticity, compliance with procedures and guidelines. The emphasis under concurrent audit is not on test checking but on substantial checking of transactions. Independent Chartered Accountant firms/Cost and Management Accountant Firms are needed to be appointed at District level to undertake monthly audit National Health Mission( NHM) & Non NHM Programmes.

## **SECTION 2: BACKGROUD OF NATIONAL HEALTH MISSION**

1. National Rural Health Mission (NRHM)( at present known as National Health Mission) 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 area in the country. The NHM seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ratio (MMR) in the country from 407 to 100 per 1,00,000 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. It has now been termed as National Health Mission (NHM). NHM is overarching NUHM also and includes Non-Communicable Diseases (NCD) as well.
2. One of the visions of the Mission is to increase public spending on health from 0.9% to 2-3% of GDP, with the improved arrangement for community financing and risk pooling. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) and various National Disease Control Programmes (NDCPs) have been repositioned. National Urban Health Mission (NUHM) has also been added as submission of National Health Mission.
3. At present the following Programmes/Schemes falls under the National Health Mission:



#### A. NHM-RCH Flexible Pool:

- RCH Flexible Pool (including Routine Immunization (RI), Pulse Polio Immunization (PPIP) & National Iodine Deficiency Disease Control Programme (NIDDCP))
- Health System Strengthening (including AYUSH, National Programme for Prevention and Control of Deafness (NPPCD), National Oral Health Programme (NOHP), National Programme for Palliative Care (NPPC), Assistance to State for Capacity building (Burn Injury), National Programme for Fluorosis(NPF).

#### B. National Urban Health Mission (NUHM).



C. Flexible Pool for Communicable Disease:

- ✓ National Vector Borne Disease Control Programme (NVBDCP)
- ✓ Revised National Tuberculosis Control Programme (RNTCP)
- ✓ National Leprosy Eradication Programme (NLEP)
- ✓ Integrated Disease Surveillance Project (IDSP)

D. Flexible Pool for Non-Communicable Disease:

- ✓ National Programme for Control of Blindness (NPCB)
- ✓ National Mental Health Programme (NMHP)
- ✓ National Programme for Health Care of the Elderly (NPHCE)
- ✓ National Tobacco Control Programme (NTCP)
- ✓ National Programme for control of Deafness
- ✓ National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)

In addition to the above programmes covered under the umbrella of NHM, the following Non NHM Grants are also handled by the State as well as District Health Societies:

- (1) HUDA Grant
- (2) Construction worker Grant
- (3) IMR Grant
- (4) TFC/PWD Grant
- (5) ASHA/ANM State Budget

**4. Funding & Accounting Arrangements:**

Funds are transferred by the State Health Societies to the District Health Societies under the common pool Grant and funds are further transfer by the Districts to the DH/SDH/CHC/PHC/SC under the common pool, however NHM funds are to be utilized as per approved RoP of respective District and Non NHM funds are to be utilized as per the guidelines of the respective Programme.



## **5. Constitutions of State Health Societies and District Health Societies:**

At the state level State Health Mission has been constituted under the Chairmanship of Honorable Chief Minister while the State Health Society has been constituted under the chairmanship of Chief Secretary of Haryana. Similarly at the district level District Health Mission has been constituted under the chairmanship of Honorable Minister In-charge of the district while District Health Society (DHS) has been formed under the Chairmanship of Deputy Commissioner.

For achievement of NHM goals and for effective implementation of NHM activities additional resources and capacities at various levels have been created, viz., State Programme Management Unit (SPMU) – at the state level, District Programme Management Unit (DPMU) at district level and Block Programme management (BPMU) at block level.

### **SECTION 3: OBJECTIVE OF CONCURRENT AUDIT**

- (i) The primary objective of the monthly concurrent audits is to enable the concurrent auditors to examine the accounts pertaining to the National Health Mission programme & Non NHM funds maintained by the State Health Societies & District Health Societies on a continuous basis, provide necessary technical and hand holding support with a view to ensure timely preparation of accounts and financial Monitoring reports (FMRs), reliability of information, effective monitoring of programme activities and advances, etc.
- (ii) Inter unit reconciliation
- (iii) Verification of Monthly Financial Reporting (as per Appendix A).
- (iv) Others key objectives:-
  - ◆ To ensure voucher/ evidence based payments to improve transparency,
  - ◆ To ensure accuracy and timeliness in maintenance of books of accounts,
  - ◆ To ensure timeliness and accuracy of periodical financial statements,



- ◆ To improve accuracy and timeliness of financial reporting especially at sub-district levels ,
- ◆ To ensure compliance with laid down systems, procedures and policies,
- ◆ To regularly track, follow up and settle advances on a priority basis,
- ◆ To access & improve overall internal control systems.

#### **SECTION 4: SCOPE OF CONCURRENT AUDIT**

1. The scope of audit covers all activities being implemented by the District Health Societies, viz.

- RCH Flexipool
- Mission Flexipool( including AYUSH)
- Routine immunization
- Pulse Polio
- NUHM
- RNTCP
- NLEP
- IDSP
- NVBDCP
- NPCDCS
- NPHCE
- NPCB
- NMHP
- NPCD
- HUDA Grant
- IMR Grant
- TFC/PWD Grant
- Construction worker Grant
- ASHA/ANMs State Budget

2. The concurrent auditors are required:

- To review of the Books of Accounts of District Health Societies and expenditure incurred by the DHS
- To audit of Financial Statements of DHS





- To verification of the Monthly Financial Reporting of District Health Societies ( as per Appendix A)
- To review and analysis of the Age wise and Party wise Advances Report.
- To comparison between financial and physical performance and analysis
- To filling in the checklist provided.
- To vetting of the District ATRs and providing observations thereon
- To examine and ensure that the books of accounts of DHS are maintained accurately and in are updated in a timely manner as per operational guidelines for financial management.
- To express an opinion on whether the expenditure reported by the DHS to the higher authorities for the NHM project through the Financial Management Report (FMR)/ statement of expenditure (SOE), presents fairly and accurately, in all material aspects.
- To any other evaluation work, as desired by the Audit committee.

### **3. Specific work of CHCs/PHCs/SDH/DH**

District Concurrent auditor shall visits to sample CHCs/PHCs/SDH/DH/FRUs/DTC (in a way to cover all CHCs/PHCs/SDH/DH/FRUs/DTC in a year). Following is essential works of CHCs/PHCs/SDH/DH

- Checking of transaction posted by Accounts Assistant in tally ERP- 9 customized software.
- Audit of at least 2 sub-centres located within the CHC every month.
- Verification of Mandatory books of accounts( Yes/No format as mentioned at Appendix G)

**Important Note: (1) Concurrent auditor of state health society will function as nodal auditor for the NHM who will oversee the work of all District Concurrent Auditors. For ensuring quality and timely completion of the whole audit exercise, the District Auditors are expected to cooperate and comply with the directions of the nodal auditor as and when given and will provide necessary information when demanded.**



**(2) It must be noted first of all the District Health Society shall compiled the expenditure report of all health institution on or before 8<sup>th</sup> of month and then concurrent auditors will start monthly audit between 9<sup>th</sup> to 12<sup>th</sup> of each month.**

**(3) Concurrent auditors of District Health Societies shall start audit between 15 to 20 of every month subject to exception as mentioned in the notes of key timelines section.**

### **SECTION 5: FREQUENCY OF AUDIT**

Concurrent Audit will be carried out on a “Monthly basis”. Districts shall compiled the monthly Financial Reporting( including Tally Data) on or before 8<sup>th</sup> of month immediately succeeding the relevant month and the concurrent auditor shall visit for the Audit between 9<sup>th</sup> to 12<sup>th</sup> of month immediately succeeding the reporting month. After the completion of Audit and after making rectification entries as recommended by the Concurrent Auditors, DHS shall send the monthly FMR to the SHS on or before 12<sup>th</sup> of month immediately succeeding the reporting month. State level auditors shall visit for audit between 15<sup>th</sup> to 20<sup>th</sup> of every month subject to the exception mentioned in the notes of key timelines.

### **SECTION 7: DISTRICT AUDIT COMMITTEE**

- (1) Formation of District Audit Committee
- (2) Functions of District Audit Committee

A District audit committee should be constituted at each District for monitoring and evaluation of Concurrent audit. The member of audit committee should be the following:



| <b>Person<br/>Committee</b> | <b>Designation in</b> |
|-----------------------------|-----------------------|
|-----------------------------|-----------------------|

|   |                  |
|---|------------------|
| Civil Surgeon                               | Member Secretary |
| Deputy Civil surgeon (NHM)                  | Member           |
| Deputy Civil surgeon (NCD)                  | Member           |
| Deputy Civil surgeon (Communicable disease) | Member           |
| District Accounts Manager                   | Member           |
| District programme Manager                  | Member           |
| District ASHA Coordinator                   | Member           |

The District audit committee should function under the guidelines of Director Finance and Accounts at State level. The District audit committee should meet at least 6 times in a year.

### **(1) Functions of District Audit Committee**

- Selection and appointment of District Concurrent auditors (in concurrence with the state Audit Committee).
- Monitoring timely audits at District level and timely submission of audit reports.
- DPM & DAC shall be responsible for providing the physical data to the Auditors on or before their schedule so that the physical data may be match with the financial data and auditors may report on the same.



- Monitoring whether adequate follow up action is being taken on the audit observations.
- Monitor whether ATR (Action taken report) has been prepared and given to the auditors and whether the same has been vetted
- Carrying out an assessment of audits in case the auditors are being considered to be reappointed with intimation to State audit committee.
- Renewal of the Concurrent Auditors contracts with intimation to State Audit committee.

### **Section 8: Auditing Standards to be followed by the CA/CMA Firms**

The audit will be carried out in accordance with Engagement & Quality Control Standards (Audit & Assurance Standards) issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

### **Section 9: Terms for appointment of Concurrent Auditors (including maximum numbers of District Health Societies by one CA Firm)**



## District level

1. At the District level, the concurrent auditor appointed once can be retained/ reappointed for a maximum total term of two financial years i.e. current year and next year.
2. However, the contract awarded should be for one year at a time and should be renewed next year on the basis of auditor's performance review.
3. A CA/CMA Firm may take the audit of maximum *three Districts* subject to approval of State Audit Committee.

## **Section 10: Content of Monthly Concurrent Audit Report & Quarterly Executive Summary Report**

### **(1) Contents of Monthly Concurrent Audit Report & Quarterly Executive Summary Report for District level Auditors**

It may be noted that the Concurrent Audit Report of a District Health Society is required to be submitted on monthly basis and the Executive Summary Report of District Health Society is required to be submitted on quarterly basis.

(a) Content of Monthly Concurrent Audit Report of DHS

(b) Content of Quarterly Executive Summary Report of DHS

(a) Content of monthly concurrent audit report of DHS

The monthly Concurrent Audit report of DHS should contain the following reports and documents:

- Audited Trail Balance of DHS



- Audited Monthly FMR
- Age wise List of Advances of DHS
- Bank Reconciliation Statement of all the banks(NHM & Non NHM) of DHS
- Audited Monthly Financial Reporting( as per Appendix A)
- Mandatory Books of Accounts Status(Yes/No format as per Appendix G)
- Observations and Recommendations of the auditor(including observations on CHCs/PHCs/SDH/DH/DTC/FRUs visited)
- Action taken by District Health Society on the previous audit observations, along with his observations on the same.

### **Important Notes:**

- The District level Concurrent Auditors shall submit their monthly concurrent audit report( both soft and hard copies) to the District Health Society on or before 15<sup>th</sup> of month immediately succeeding the reporting month and District Health Society shall submit the soft copy of Concurrent Audit Report to State head quarter on quarterly basis ie monthly concurrent audit report for the month of october, November and december 2018 shall be submitted to the state head quarter on or before 15<sup>th</sup> January . It must further be noted that the soft copy of Monthly Audit Report be submitted at [dfa.rhm@gmail.com](mailto:dfa.rhm@gmail.com) & also the concern Programme Division mail id e.g RNTCP, NLEP, NPCB, NVDBCP, IDSP, NPCDCS,NPHCE, Ayush etc ***on quarterly basis***.
  - The Audit observations & recommendations must be classified into the following categories so that the same may be monitor by the concerned Programme Officer:
    - i) RCH Flexipool, Mission Flexipool( including AYUSH). Routine immunization, Pulse Polio and Non NHM Grant.
    - ii) Non Communicable Disease.
    - iii) Communicable Diseases.
    - iv) NUHM



(b) Content of Quarterly Executive Summary Report of DHS

Attached at Appendix B

### **SECTION 11: KEY TIMELINES**

The Key Timelines which need to be adhered to are summarized below:

#### **Concurrent Audit for the Period April 2018 to December 2018**

| Activity   | Timelines for submission of Concurrent Audit Report and Executive summary Report   |
|--|--|
| Carrying out Concurrent Audit of District Health Society for the Period April 2018 to June 2018.     | Submission of Quarterly Concurrent Audit Report and Quarterly Executive Summary Report by Concurrent Auditor for the period April 2018 to June 2018 District Health Society on or before 11.01.2019        |
| Carrying out Concurrent Audit of District Health Society for the Period July 2018 to September 2018. | Submission of Quarterly Concurrent Audit Report and Quarterly Executive Summary Report by Concurrent Auditor for the period July 2018 to September 2018 to District Health Society on or before 21.01.2019 |
| Carrying out Concurrent Audit of District Health Society for the Period October to December 2018.    | Submission of Quarterly Concurrent Audit Report and Quarterly Executive Summary Report by Concurrent Auditor for the period October to December 2018 to District Health Society on or before 31.01.2019    |

Note: Action taken report for Audit observations for the period April 2018 to December 2018 is required to be submitted to the State Head Quarter on or before 15.02.2019



**Concurrent Audit from the Period January 2018 onwards**

| Activity   | Timelines  |
|--|--|
| Carrying out concurrent audit  | Monthly  |
| Submission of Audit Report by Auditor to DHS   | 15 <sup>th</sup> of the next month   |
| Submission of soft copy of District Audit report of previous three month to the Director Finance & Accounts at State level   | On Quarterly basis( on or before 15 <sup>th</sup> of the month immediately succeeding the relevant quarter)  |
| Submission of Hard Copy of District Concurrent audit reports of previous three month to the SHS  | On Quarterly basis( on or before 20 <sup>th</sup> of the month immediately succeeding the relevant quarter)  |
| Submission of scanned soft copy( duly verified by the Civil Surgeon, Concurrent Auditor & DAM) of Quarterly Executive Summary Report of DHS along with the Action taken Report on the Audit Paras of previous three months by the District Health Societies to the State Head Quarter at dfa.rhm@gmail.com | 20 <sup>th</sup> of the month immediately succeeding the reporting Quarter. e.g the soft copy of Quarterly Executive summary for the third quarter of Financial year 2018-19 ( Oct-Dec) along with the Action taken report on the Audit paras of the concurrent audit report for October, November and December 2018 shall be submitted to the State Head Quarter on or before 20 <sup>th</sup> of January 2019. |
| Submission of Hard copies ( duly verified by the Civil Surgeon, Concurrent Auditor & DAM) of Quarterly Executive summary Report of DHS along with the Action Taken report on Audit Paras of previous three month by the DHS to the State Head quarter at dfa.rhm@gmail.com                                 | 25 <sup>th</sup> of the month immediately succeeding the reporting Quarter   |
| Submission of soft copy of the Quarterly Executive summary (SHS & DHS) & Action taken report of previous three month Audit Report by the SHS to the Mission Director, MoHFW, GoI   | 25 <sup>th</sup> of the month immediately succeeding the reporting quarter   |
| Submission of Hard copy of the Quarterly Executive summary (SHS & DHS) & Action taken report of previous   | 30 <sup>th</sup> of the month immediately succeeding the reporting month   |





|   |  |
|---|--|
| three month Audit Report by the SHS to the Mission Director, MoHFW, GoI |  |
|---|--|

## **Section 12: APPOINTMENT & SELECTION OF CONCURRENT AUDITOR( INCLUDING GUIDELINES FOR SUBMISSION OF PROPOSAL)**

### **District level Auditors**

- Appointment and selection of the District level concurrent auditors will be done by the respective District Audit Committee. The advertisement for e-Tender Should be made by the respective District.
- Interested Firms should upload their bids directly to the concerned district e-tender portal in two parts –Technical and Financial bids. The Bidders should upload scan copy of ***Crossed Demand Draft with Technical Bids and also original copy of Technical Bids along with all related documents & DD*** will be submitted in sealed envelopes to respective districts Tender Box kept at O/o Civil Surgeons ,respective districts. This should be opened in meeting of the District Audit Committee.
- The Bidder should upload to signed bids documents (all page) technical and financial bids.
- The Technical Proposal shall be marked “ORIGINAL” or “COPY” as appropriate. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- The District Audit Committee would first download the technical bids from e-Tender portal and evaluate them on the basis of the criteria as prescribed in the



guidelines. The base minimum figures/threshold will be 60% and CA/CMA firms scoring above the base minimum figure would be deemed to be considered as technically qualified to undertake the job.

- Financial bids of only technically qualified firms would be opened by the committee and audit should be awarded on the basis of Quality cum cost based selection(QCBS) process, 70% weightage would be given to the Technical Evaluation and 30% weightage would be given to the financial bid.
- CA/CMA Firms shall have to depute one dedicated team consisting of at least one Qualified Chartered Accountant/Qualified CMA and at least one Semi Qualified Chartered Accountant/Assistant/Trainees of CMA for successful completion of Concurrent audit as per the requirement of RFP.
- The bids will be opened by the District Audit Committee as per Date and time mentioned above in the presence of the authorized representatives of the bidders. The representatives attending the bid opening proceedings must bring an authorization letter from the bidders.

**Important note: (1) District Health Society (SHS) reserves the right to accept or reject any proposal without giving any explanation after taking approval from State Audit Committee and State Health Society, Haryana can change the evaluation criteria as per its requirements in the interest of the organization.**

**(2) If the required constitution of the team is not deployed or Audit is not performed as per guidelines of RFP, the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.**

- If the lowest financial bidder does not agree to undertake the audit work within the prescribed audit fee or the audit committee deems it unfit for any reason (reasons to be recorded in writing), the job may be awarded to the next eligible bidder if the firm agrees to undertake the job. However, the work may only be awarded to a technically qualified bidder (the firms which are above the base minimum figure of the technical evaluation)



- The firm or any partners of the firm should not be black listed by any PSUs or Government. Company or any other organization in respect of any assignment or behavior. [Self attested affidavit on Rs.100/- stamp paper to be given in this regard by the authorized person of the firm].
- The final appointment will be done only after obtaining the concurrence of State Audit Committee and Director Finance in the prescribed format.
- Chartered Accountant Firms and Cost Accountant firms are eligible for participating in tender.

**Technical & Financial Proposal will consist:**

- i. Letter of Transmittal ( *Form T-1*) – format attached below
- ii. Details of the Firm along with Details of Partners (*Form T-2 attached at Appendix H*)
- iii. Financial Bid (*Form F-1*) attached below

**Section 13: DISTRICT WISE DETAIL OF HEALTH INSTITUTIONS UNDER NHM, HARYANA**

Detail attached at Appendix D

**Section 14: RESPONSIBILITIES OF DISTRICT HEALTH SOCIETIES**

- Compliance of Audit Observations



The members of District Audit Committee shall be responsible for compliance of audit observations made in the audit report within the limit prescribed.

- Timely Closure of Books of Accounts

District Health Societies' finance personnel need to ensure timely closure of books of accounts. All the relevant records belong to the section of content of Audit Report should be prepared and kept ready. This will facilitate in commencing audit quickly.

- Production of relevant documents for Audit

DHS along with CHCs/PHCs and other RCH Programme implementing agencies shall be under obligation to provide the following:

- Books of Accounts
- Prescribed registers
- Files regarding purchase of all types of goods/items
- Files of Construction works
- Any other document requested by auditor in support/ reference of the above. The responsibility for the same shall lie with District Audit Committee at the District level.

### **SECTION 15: FACILITATION OF THE AUDIT**

The following arrangements need to be made for the auditors by the District Audit Committee:

- To provide proper space for sitting during conduct of audit.



- To provide requisite explanations & documents on the queries raised by the auditor during audit.
- To provide auditors with ATRs on previous audit observations without any delay.
- To arrange payments to the auditor on Quarterly basis after fulfillment of conditions as mentioned in section 13.

### **SECTION 16: SOME IMPORTANT ISSUES**

- In case of districts/ blocks visited during the audit, the audit report should contain a separate checklist for each unit covered and respective observations should also be included.
- The audit report should also cover qualitative issues emerging from the audit other than the financial statements.
- The District Audit Committee Shall meet atleast 6 times in a year ( i.e. once every 2 months) for follow up on the observations made by the auditor.

### **SECTION 17: MONITORING & EVALUATION**

- In order to ensure follow up of observations at the CHC/PHC/SDH/DH level, discussion on the audit observation and the way forward should be carried out during the monthly meeting convened by the CMO held at the district in the presence of District accounts Manager.
- In order to effectively handle the audit observations, they should be classified as ‘material’ and ‘non- material’ based on their impact. Observations related to system deficiency should also be separately noted for system improvements.



## **SECTION 18: TECHNICAL EVALUATION & SELECTION METHODOLOGY**

Attached at Appendix F

## **SECTION 19: MONTHLY FINANCIAL REPORTING AT DISTRICT LEVEL**

Attached at Appendix A

## **SECTION 20: PENALTY CLAUSE**

- a. The State Audit Committee/ District Audit Committee may impose penalty up to 10% of the respective month audit fee, if monthly / quarterly concurrent audit report is not submitted by the concurrent auditor in stipulated period.
- b. In case concurrent auditor at District Level fails to complete the work as per RFP/TOR or instructions given by the District Audit Committee or latter on if any major point/ serious irregularities pointed out by the Statutory Auditor/ Divisional / State level Audit Team which the concurrent auditor expected to report in their report, then State Audit Committee on suomotu or on recommendation received from the District Audit Committee may decide to black list the firm for the audit of National Health Mission work for three years.



**Form T-1**

**Letter of Transmittal**

To,  
The Civil Surgeon  
District Health Society Rohtak

Dear Sir/Madam,

We, the undersigned, offer to provide the audit services for District Health Society Rohtak in accordance with your Request for Proposal dated [*Insert Date*]. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid for 1 Year from date of award of work order. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

**We understand that State Health Society, Haryana is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.**

I confirm that I have authority of [*Insert Name of the C.A. /CMA Firm*] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

( )







## Monthly Fund Status of NLEP Grant

Figures in Rs.

| S.no | Name of District | Opening Balance as on 1/4/18 including interest up to 31/3/19( as per the audited balance sheet) | Fund received during 2018-19( up to the end of reporting month) | Interest earned ( from 1/4/18 till the end of reporting month) | Total Fund available with Districts during 2018-19( till the end of reporting month) | Expenditure incurred during 2018-19( till the end of reporting month) | Closing balance as on the last date of reporting month |
|------|------------------|--|---|--|--|---|--|
|      |                  | 1  | 2   | 3  | 4=1+2+3  | 5   | 6=4-5  |
| 1    | Ambala           |  |   |  | 0  |   | 0  |
| 2    | Bhiwani          |  |   |  | 0  |   | 0  |
| 3    | Faridabad        |  |   |  | 0  |   | 0  |
| 4    | Fatehabd         |  |   |  | 0  |   | 0  |
| 5    | Gurgaon          |  |   |  | 0  |   | 0  |
| 6    | Hissar           |  |   |  | 0  |   | 0  |
| 7    | Jind             |  |   |  | 0  |   | 0  |
| 8    | Jhajjar          |  |   |  | 0  |   | 0  |
| 9    | Karnal           |  |   |  | 0  |   | 0  |
| 10   | Kaithal          |  |   |  | 0  |   | 0  |
| 11   | Kurukshetra      |  |   |  | 0  |   | 0  |
| 12   | Mewat            |  |   |  | 0  |   | 0  |
| 13   | Narnaul          |  |   |  | 0  |   | 0  |
| 14   | Palwal           |  |   |  | 0  |   | 0  |
| 15   | Panchkula        |  |   |  | 0  |   | 0  |
| 16   | Panipat          |  |   |  | 0  |   | 0  |
| 17   | Rohtak           |  |   |  | 0  |   | 0  |
| 18   | Rewari           |  |   |  | 0  |   | 0  |
| 19   | Sirsa            |  |   |  | 0  |   | 0  |
| 20   | Sonepat          |  |   |  | 0  |   | 0  |
| 21   | Yamunanager      |  |   |  | 0  |   | 0  |
|      | Total            | 0  | 0   | 0  | 0  | 0   | 0  |



## Monthly Fund Status of IDSP Grant

Figures in Rs.

| S.no | Name of District | Opening Balance as on 1/4/18 including interest up to 31/3/19( as per the audited balance sheet) | Fund received during 2018-19( up to the end of reporting month) | Interest earned ( from 1/4/18 till the end of reporting month) | Total Fund available with Districts during 2018-19( till the end of reporting month) | Expenditure incurred during 2018-19( till the end of reporting month) | Closing balance as on the last date of reporting month |
|------|------------------|--|---|--|--|---|--|
|      |                  | 1  | 2   | 3  | 4=1+2+3  | 5   | 6=4-5  |
| 1    | Ambala           |  |   |  | 0  |   | 0  |
| 2    | Bhiwani          |  |   |  | 0  |   | 0  |
| 3    | Faridabad        |  |   |  | 0  |   | 0  |
| 4    | Fatehabd         |  |   |  | 0  |   | 0  |
| 5    | Gurgaon          |  |   |  | 0  |   | 0  |
| 6    | Hissar           |  |   |  | 0  |   | 0  |
| 7    | Jind             |  |   |  | 0  |   | 0  |
| 8    | Jhajjar          |  |   |  | 0  |   | 0  |
| 9    | Karnal           |  |   |  | 0  |   | 0  |
| 10   | Kaithal          |  |   |  | 0  |   | 0  |
| 11   | Kurukshetra      |  |   |  | 0  |   | 0  |
| 12   | Mewat            |  |   |  | 0  |   | 0  |
| 13   | Narnaul          |  |   |  | 0  |   | 0  |
| 14   | Palwal           |  |   |  | 0  |   | 0  |
| 15   | Panchkula        |  |   |  | 0  |   | 0  |
| 16   | Panipat          |  |   |  | 0  |   | 0  |
| 17   | Rohtak           |  |   |  | 0  |   | 0  |
| 18   | Rewari           |  |   |  | 0  |   | 0  |
| 19   | Sirsa            |  |   |  | 0  |   | 0  |
| 20   | Sonepat          |  |   |  | 0  |   | 0  |
| 21   | Yamunanager      |  |   |  | 0  |   | 0  |
|      | Total            | 0  | 0   | 0  | 0  | 0   | 0  |



## Monthly Fund Status of NVBDCP Grant

Figures in Rs.

| S.no | Name of District | Opening Balance as on 1/4/18 including interest up to 31/3/19( as per the audited balance sheet) | Fund received during 2018-19( up to the end of reporting month) | Interest earned ( from 1/4/18 till the end of reporting month) | Total Fund available with Districts during 2018-19( till the end of reporting month) | Expenditure incurred during 2018-19( till the end of reporting month) | Closing balance as on the last date of reporting month |
|------|------------------|--|---|--|--|---|--|
|      |                  | 1  | 2   | 3  | 4=1+2+3  | 5   | 6=4-5  |
| 1    | Ambala           |  |   |  | 0  |   | 0  |
| 2    | Bhiwani          |  |   |  | 0  |   | 0  |
| 3    | Faridabad        |  |   |  | 0  |   | 0  |
| 4    | Fatehabd         |  |   |  | 0  |   | 0  |
| 5    | Gurgaon          |  |   |  | 0  |   | 0  |
| 6    | Hissar           |  |   |  | 0  |   | 0  |
| 7    | Jind             |  |   |  | 0  |   | 0  |
| 8    | Jhajjar          |  |   |  | 0  |   | 0  |
| 9    | Karnal           |  |   |  | 0  |   | 0  |
| 10   | Kaithal          |  |   |  | 0  |   | 0  |
| 11   | Kurukshetra      |  |   |  | 0  |   | 0  |
| 12   | Mewat            |  |   |  | 0  |   | 0  |
| 13   | Narnaul          |  |   |  | 0  |   | 0  |
| 14   | Palwal           |  |   |  | 0  |   | 0  |
| 15   | Panchkula        |  |   |  | 0  |   | 0  |
| 16   | Panipat          |  |   |  | 0  |   | 0  |
| 17   | Rohtak           |  |   |  | 0  |   | 0  |
| 18   | Rewari           |  |   |  | 0  |   | 0  |
| 19   | Sirsa            |  |   |  | 0  |   | 0  |
| 20   | Sonepat          |  |   |  | 0  |   | 0  |
| 21   | Yamunanager      |  |   |  | 0  |   | 0  |
|      | Total            | 0  | 0   | 0  | 0  | 0   | 0  |



**APPENDIX-A (FINANCIAL REPORTING FOR NON- COMMUNICABLE DISEASE)**

**Monthly Fund Status of NPCDCS Grant**

Figures in Rs.

| S.no | Name of District | Opening Balance as on 1/4/18 including interest up to 31/3/19( as per the audited balance sheet) | Fund received during 2018-19( up to the end of reporting month) | Interest earned ( from 1/4/18 till the end of reporting month) | Total Fund available with Districts during 2018-19( till the end of reporting month) | Expenditure incurred during 2018-19( till the end of reporting month) | Closing balance as on the last date of reporting month |
|------|------------------|--|---|--|--|---|--|
|      |                  | 1  | 2   | 3  | 4=1+2+3  | 5   | 6=4-5  |
| 1    | Ambala           |  |   |  | 0  |   | 0  |
| 2    | Bhiwani          |  |   |  | 0  |   | 0  |
| 3    | Faridabad        |  |   |  | 0  |   | 0  |
| 4    | Fatehabd         |  |   |  | 0  |   | 0  |
| 5    | Gurgaon          |  |   |  | 0  |   | 0  |
| 6    | Hissar           |  |   |  | 0  |   | 0  |
| 7    | Jind             |  |   |  | 0  |   | 0  |
| 8    | Jhajjar          |  |   |  | 0  |   | 0  |
| 9    | Karnal           |  |   |  | 0  |   | 0  |
| 10   | Kaithal          |  |   |  | 0  |   | 0  |
| 11   | Kurukshetra      |  |   |  | 0  |   | 0  |
| 12   | Mewat            |  |   |  | 0  |   | 0  |
| 13   | Narnaul          |  |   |  | 0  |   | 0  |
| 14   | Palwal           |  |   |  | 0  |   | 0  |
| 15   | Panchkula        |  |   |  | 0  |   | 0  |
| 16   | Panipat          |  |   |  | 0  |   | 0  |
| 17   | Rohtak           |  |   |  | 0  |   | 0  |
| 18   | Rewari           |  |   |  | 0  |   | 0  |
| 19   | Sirsa            |  |   |  | 0  |   | 0  |
| 20   | Sonepat          |  |   |  | 0  |   | 0  |
| 21   | Yamunanager      |  |   |  | 0  |   | 0  |
|      | Total            | 0  | 0   | 0  | 0  | 0   | 0  |



## Monthly Fund Status of NPHCE Grant

Figures in Rs.

| S.no | Name of District | Opening Balance as on 1/4/18 including interest up to 31/3/19( as per the audited balance sheet) | Fund received during 2018-19( up to the end of reporting month) | Interest earned ( from 1/4/18 till the end of reporting month) | Total Fund available with Districts during 2018-19 ( till the end of reporting month) | Expenditure incurred during 2018-19 ( till the end of reporting month) | Closing balance as on the last date of reporting month |
|------|------------------|--|---|--|---|--|--|
|      |                  | 1  | 2   | 3  | 4=1+2+3   | 5  | 6=4-5  |
| 1    | Ambala           |  |   |  | 0   |  | 0  |
| 2    | Bhiwani          |  |   |  | 0   |  | 0  |
| 3    | Faridabad        |  |   |  | 0   |  | 0  |
| 4    | Fatehabd         |  |   |  | 0   |  | 0  |
| 5    | Gurgaon          |  |   |  | 0   |  | 0  |
| 6    | Hissar           |  |   |  | 0   |  | 0  |
| 7    | Jind             |  |   |  | 0   |  | 0  |
| 8    | Jhajjar          |  |   |  | 0   |  | 0  |
| 9    | Karnal           |  |   |  | 0   |  | 0  |
| 10   | Kaithal          |  |   |  | 0   |  | 0  |
| 11   | Kurukshetra      |  |   |  | 0   |  | 0  |
| 12   | Mewat            |  |   |  | 0   |  | 0  |
| 13   | Narnaul          |  |   |  | 0   |  | 0  |
| 14   | Palwal           |  |   |  | 0   |  | 0  |
| 15   | Panchkula        |  |   |  | 0   |  | 0  |
| 16   | Panipat          |  |   |  | 0   |  | 0  |
| 17   | Rohtak           |  |   |  | 0   |  | 0  |
| 18   | Rewari           |  |   |  | 0   |  | 0  |
| 19   | Sirsa            |  |   |  | 0   |  | 0  |
| 20   | Sonepat          |  |   |  | 0   |  | 0  |
| 21   | Yamunanager      |  |   |  | 0   |  | 0  |
|      | Total            | 0  | 0   | 0  | 0   | 0  | 0  |



## Monthly Fund Status of NPCB Grant

Figures in Rs.

| S.no | Name of District | Opening Balance as on 1/4/18 including interest up to 31/3/19 (as per the audited balance sheet) | Fund received during 2018-19 (up to the end of reporting month) | Interest earned (from 1/4/18 till the end of reporting month) | Total Fund available with Districts during 2018-19 (till the end of reporting month) | Expenditure incurred during 2018-19 (till the end of reporting month) | Closing balance as on the last date of reporting month |
|------|------------------|--|---|---|--|---|--|
|      |                  | 1  | 2   | 3   | 4=1+2+3  | 5   | 6=4-5  |
| 1    | Ambala           |  |   |   | 0  |   | 0  |
| 2    | Bhiwani          |  |   |   | 0  |   | 0  |
| 3    | Faridabad        |  |   |   | 0  |   | 0  |
| 4    | Fatehabd         |  |   |   | 0  |   | 0  |
| 5    | Gurgaon          |  |   |   | 0  |   | 0  |
| 6    | Hissar           |  |   |   | 0  |   | 0  |
| 7    | Jind             |  |   |   | 0  |   | 0  |
| 8    | Jhajjar          |  |   |   | 0  |   | 0  |
| 9    | Karnal           |  |   |   | 0  |   | 0  |
| 10   | Kaithal          |  |   |   | 0  |   | 0  |
| 11   | Kurukshetra      |  |   |   | 0  |   | 0  |
| 12   | Mewat            |  |   |   | 0  |   | 0  |
| 13   | Narnaul          |  |   |   | 0  |   | 0  |
| 14   | Palwal           |  |   |   | 0  |   | 0  |
| 15   | Panchkula        |  |   |   | 0  |   | 0  |
| 16   | Panipat          |  |   |   | 0  |   | 0  |
| 17   | Rohtak           |  |   |   | 0  |   | 0  |
| 18   | Rewari           |  |   |   | 0  |   | 0  |
| 19   | Sirsa            |  |   |   | 0  |   | 0  |
| 20   | Sonepat          |  |   |   | 0  |   | 0  |
| 21   | Yamunanager      |  |   |   | 0  |   | 0  |
|      | Total            | 0  | 0   | 0   | 0  | 0   | 0  |



## Monthly Fund Status of Mental Health

Figures in Rs.

| S.no | Name of District | Opening Balance as on 1/4/18 including interest up to 31/3/19 (as per the audited balance sheet) | Fund received during 2018-19 (up to the end of reporting month) | Interest earned (from 1/4/18 till the end of reporting month) | Total Fund available with Districts during 2018-19( till the end of reporting month) | Expenditure incurred during 2018-19( till the end of reporting month) | Closing balance as on the last date of reporting month |
|------|------------------|--|---|---|--|---|--|
|      |                  | 1  | 2   | 3   | 4=1+2+3  | 5   | 6=4-5  |
| 1    | Ambala           |  |   |   | 0  |   | 0  |
| 2    | Bhiwani          |  |   |   | 0  |   | 0  |
| 3    | Faridabad        |  |   |   | 0  |   | 0  |
| 4    | Fatehabd         |  |   |   | 0  |   | 0  |
| 5    | Gurgaon          |  |   |   | 0  |   | 0  |
| 6    | Hissar           |  |   |   | 0  |   | 0  |
| 7    | Jind             |  |   |   | 0  |   | 0  |
| 8    | Jhajjar          |  |   |   | 0  |   | 0  |
| 9    | Karnal           |  |   |   | 0  |   | 0  |
| 10   | Kaithal          |  |   |   | 0  |   | 0  |
| 11   | Kurukshetra      |  |   |   | 0  |   | 0  |
| 12   | Mewat            |  |   |   | 0  |   | 0  |
| 13   | Narnaul          |  |   |   | 0  |   | 0  |
| 14   | Palwal           |  |   |   | 0  |   | 0  |
| 15   | Panchkula        |  |   |   | 0  |   | 0  |
| 16   | Panipat          |  |   |   | 0  |   | 0  |
| 17   | Rohtak           |  |   |   | 0  |   | 0  |
| 18   | Rewari           |  |   |   | 0  |   | 0  |
| 19   | Sirsa            |  |   |   | 0  |   | 0  |
| 20   | Sonepat          |  |   |   | 0  |   | 0  |
| 21   | Yamunanager      |  |   |   | 0  |   | 0  |
|      | Total            | 0  | 0   | 0   | 0  | 0   | 0  |



**APPENDIX-A (FINANCIAL REPORTING FOR NON- NHM FUNDS)**

**Monthly fund status of ASHA, ANM State budget**

(figures  
in lacs)

| SR. NO. | DISTRICT NAME | Opening Balance as on 01.04.2018 including interest up to 31.3.2019 (as per Audited balance sheet of 2017-18) | Funds released by the State Health Society exclusively for the payment to ASHAs/ANMs out of State Budget (from 1.4.2018 till the end of reporting month) | Interest earned on ASHA/ANM funds (from 1.4.2018 till the end of reporting month) | Total availability of funds with DHS for payment to ASHA, ANMs out of State Budget | Monthly fixed honorarium to ASHA (X1) | Monthly added incentives to ASHAs (X2) | Incentives to ASHA for facilitating institutional deliveries (X3) | Payment to ANMs (out of State Budget) (X4) | Total Expenditure on ASHA/ANM State Budget (from 1.4.2018 till the end of reporting month) | Closing balance as on the last date of reporting month available with Districts for making payment to ASHAs/ANMs out of State Budget |
|---------|---------------|---|--|---|--|---------------------------------------|--|---|--|--|--|
|         |               | 1   | 2  | 3   | 4=1+2+3  | 5                                     | 6                                      | 7   | 8  | 9=5+6+7+8  | 10=4-9   |
| 1       | AMBALA        |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 2       | BIHWANI       |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 3       | FARIDABAD     |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 4       | FATEHABAD     |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 5       | GURGAON       |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 6       | HISAR         |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 7       | JHAJJAR       |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 8       | JIND          |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 9       | KAITHAL       |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 10      | KARNAL        |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 11      | KURUKSHETRA   |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 12      | MEWAT         |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 13      | NARNAIL       |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 14      | PLWAL         |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |
| 15      | PANHKULA      |   |  |   | 0.00   |                                       |  |   |  | 0.00   | 0.00   |





|    |                 |      |      |  |      |      |      |      |      |      |      |
|----|-----------------|------|------|--|------|------|------|------|------|------|------|
| 16 | PANIPAT         |      |      |  | 0.00 |      |      |      |      | 0.00 | 0.00 |
| 17 | REWARI          |      |      |  | 0.00 |      |      |      |      | 0.00 | 0.00 |
| 18 | ROHTAK          |      |      |  | 0.00 |      |      |      |      | 0.00 | 0.00 |
| 19 | SIRSA           |      |      |  | 0.00 |      |      |      |      | 0.00 | 0.00 |
| 20 | SONIPAT         |      |      |  | 0.00 |      |      |      |      | 0.00 | 0.00 |
| 21 | YAMUNA<br>NAGAR |      |      |  | 0.00 |      |      |      |      | 0.00 | 0.00 |
|    | TOTAL           | 0.00 | 0.00 |  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Verified by the

DAM

Dy Civil  
Surgeon

Civil  
surgeon

Verified by the  
Concurrent Auditor



Monthly Fund Status of Districts for IMR Grant

(Figure in Rs)

| S.N O. | Name of District | Opening Balance as on 01.04.2018 including interest up to 31.3.2019 (as per Audited balance sheet of 2015-16) | Funds Transfer by State exclusively for IMR Grant( from 1.4.2018 till the end of reporting month) | Funds transferred by the Districts out of common pools bank account to IMR Bank Account( from 1.4.2018 till the end of reporting month ) | Funds used by the Districts out of common pools grant for making payment for IMR Activities ( i.e payment made by Districts out of Common pool bank account for IMR activities) ( from 1.4.2018 till the end of reporting month) | Interest earned in IMR Bank Account( from 1.4.2018 till the end of reporting month) | Total funds available with District for IMR Activities( as on the last date of reporting month) | Expenditure incurred for imr activities during 2018-19( from 1.4.2018 till the end of reporting month) | Closing balance as on the last day of reporting month available with District under IMR Grant |
|--------|------------------|---|---|--|--|---|---|--|---|
|        |                  | 1   | 2   | 3  | 4  | 5   | 6=1+2+3+4+5   | 7  | 8=6-7   |
| 1      | Ambala           |   |   |  |  |   | 0.00  |  | 0.00  |
| 2      | Bhiwani          |   |   |  |  |   | 0.00  |  | 0.00  |
| 3      | Faridabad        |   |   |  |  |   | 0.00  |  | 0.00  |
| 4      | Fatehabd         |   |   |  |  |   | 0.00  |  | 0.00  |
| 5      | Gurgaon          |   |   |  |  |   | 0.00  |  | 0.00  |
| 6      | Hissar           |   |   |  |  |   | 0.00  |  | 0.00  |
| 7      | Jind             |   |   |  |  |   | 0.00  |  | 0.00  |
| 8      | Jhajjar          |   |   |  |  |   | 0.00  |  | 0.00  |
| 9      | Karnal           |   |   |  |  |   | 0.00  |  | 0.00  |
| 10     | Kaithal          |   |   |  |  |   | 0.00  |  | 0.00  |
| 11     | Kurukshetra      |   |   |  |  |   | 0.00  |  | 0.00  |
| 12     | Mewat            |   |   |  |  |   | 0.00  |  | 0.00  |
| 13     | Narnaul          |   |   |  |  |   | 0.00  |  | 0.00  |
| 14     | Palwal           |   |   |  |  |   | 0.00  |  | 0.00  |
| 15     | Panchkula        |   |   |  |  |   | 0.00  |  | 0.00  |



|    |                 |             |             |             |             |             |             |             |             |
|----|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 16 | Panipat         |             |             |             |             |             | 0.00        |             | 0.00        |
| 17 | Rohtak          |             |             |             |             |             | 0.00        |             | 0.00        |
| 18 | Rewari          |             |             |             |             |             | 0.00        |             | 0.00        |
| 19 | Sirsa           |             |             |             |             |             | 0.00        |             | 0.00        |
| 20 | Sonepat         |             |             |             |             |             | 0.00        |             | 0.00        |
| 21 | Yamunan<br>ager |             |             |             |             |             | 0.00        |             | 0.00        |
|    | <b>Total</b>    | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

Verified by the

DAM

Dy Civil  
Surgeon

Civil  
surgeon

Verified by the Concurrent  
Auditor



**Monthly Fund Status of Districts for Construction worker Grant**

(Figure in RS)

| S.N O. | Name of District | Opening Balance as on 01.04.2018 including interest up to 31.3.2019( as per Audited balance sheet of 2017-18) | Funds Transfer by State exclusively for Construction worker Grant( from 1.4.2018 till the end of reporting month) | Funds transfer by the Districts out of common pools bank account to Construction worker Bank Account( from 1.4.2018 till the end of reporting month) | Funds used by the Districts out of common pools grant for making payment for Construction worker Activities ( i.e payment made by Districts out of Common pool bank account for Construction worker Activities )( from 1.4.16 till the end of reporting month) | Interest earned in the Construction worker Bank Accounts( from 1.4.2018 till the end of reporting month) | Total funds available with District for Construction worker Activities ( on the last day of reporting month before expenditure) | Expenditure incurred for Construction worker during 2018-19( from 1.4.2018 till the end of reporting month) | Closing balance as on the last date of reporting month available with District under Construction worker Funds |
|--------|------------------|---|---|--|--|--|---|---|--|
|        |                  | 1   | 2   | 3  | 4  | 5  | 6=1+2+3+4+5   | 7   | 8=6-7  |
| 1      | Ambala           |   |   |  |  |  | 0.00  |   | 0.00   |
| 2      | Bhiwani          |   |   |  |  |  | 0.00  |   | 0.00   |
| 3      | Faridabad        |   |   |  |  |  | 0.00  |   | 0.00   |
| 4      | Fatehabad        |   |   |  |  |  | 0.00  |   | 0.00   |
| 5      | Gurgaon          |   |   |  |  |  | 0.00  |   | 0.00   |
| 6      | Hissar           |   |   |  |  |  | 0.00  |   | 0.00   |
| 7      | Jind             |   |   |  |  |  | 0.00  |   | 0.00   |
| 8      | Jhajjar          |   |   |  |  |  | 0.00  |   | 0.00   |
| 9      | Karnal           |   |   |  |  |  | 0.00  |   | 0.00   |
| 10     | Kaithal          |   |   |  |  |  | 0.00  |   | 0.00   |
| 11     | Kurukshetra      |   |   |  |  |  | 0.00  |   | 0.00   |



|    |              |             |             |             |             |             |             |             |             |
|----|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 12 | Mewat        |             |             |             |             |             | 0.00        |             | 0.00        |
| 13 | Narnaul      |             |             |             |             |             | 0.00        |             | 0.00        |
| 14 | Palwal       |             |             |             |             |             | 0.00        |             | 0.00        |
| 15 | Panchkula    |             |             |             |             |             | 0.00        |             | 0.00        |
| 16 | Panipat      |             |             |             |             |             | 0.00        |             | 0.00        |
| 17 | Rohtak       |             |             |             |             |             | 0.00        |             | 0.00        |
| 18 | Rewari       |             |             |             |             |             | 0.00        |             | 0.00        |
| 19 | Sirsa        |             |             |             |             |             | 0.00        |             | 0.00        |
| 20 | Sonepat      |             |             |             |             |             | 0.00        |             | 0.00        |
| 21 | Yamunaganj   |             |             |             |             |             | 0.00        |             | 0.00        |
|    | <b>Total</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

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**Dy Civil  
Surgeon**

**Civil  
surgeon**

**Verified by the  
Concurrent Auditor**



**Monthly Fund Status of District for HUDA Grant**

(Figure in Rs)

| S.N O. | Name of District | Opening Balance as on 01.04.2018 including interest up to 31.3.2019 ( as per Audited balance sheet of 2017-18) | Funds Tranfer by State exclusively for HUDA Grant during 2018-19( from 1/4/18 till the end of reporting month) | Funds used by the Districts out of common pools grant for making payment for HUDA Grant Activities ( i.e payment made by Districts out of Common pool bank account for HUDA Grant Activities )( from 1/4/18 till the end of reporting month) | Interest earned in the HUDA Grant Bank Accounts( from 1/4/18 till the end of reporting month) | Total funds available with District for HUDA Grant Activities | Expenditue incurred for HUDA Grant Activities during 2018-19( up to the end of reporting month) | Closing balance as on the last date of reporting month available with District under HUDA Grant |
|--------|------------------|--|--|--|---|---|---|---|
|        |                  | <b>1</b>   | <b>2</b>   | <b>3</b>   | <b>4</b>  | <b>5=1+2+3+4</b>  | <b>6</b>  | <b>7=5-6</b>  |
| 1      | Ambala           |  |  |  |   | 0.00  |   | 0.00  |
| 2      | Bhiwani          |  |  |  |   | 0.00  |   | 0.00  |
| 3      | Faridabad        |  |  |  |   | 0.00  |   | 0.00  |
| 4      | Fatehabd         |  |  |  |   | 0.00  |   | 0.00  |
| 5      | Gurgaon          |  |  |  |   | 0.00  |   | 0.00  |
| 6      | Hissar           |  |  |  |   | 0.00  |   | 0.00  |
| 7      | Jind             |  |  |  |   | 0.00  |   | 0.00  |
| 8      | Jhajjar          |  |  |  |   | 0.00  |   | 0.00  |
| 9      | Karnal           |  |  |  |   | 0.00  |   | 0.00  |
| 10     | Kaithal          |  |  |  |   | 0.00  |   | 0.00  |
| 11     | Kurukshetra      |  |  |  |   | 0.00  |   | 0.00  |
| 12     | Mewat            |  |  |  |   | 0.00  |   | 0.00  |
| 13     | Narnaul          |  |  |  |   | 0.00  |   | 0.00  |



|    |              |             |             |             |             |             |             |             |
|----|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 14 | Palwal       |             |             |             |             | 0.00        |             | 0.00        |
| 15 | Panchkula    |             |             |             |             | 0.00        |             | 0.00        |
| 16 | Panipat      |             |             |             |             | 0.00        |             | 0.00        |
| 17 | Rohtak       |             |             |             |             | 0.00        |             | 0.00        |
| 18 | Rewari       |             |             |             |             | 0.00        |             | 0.00        |
| 19 | Sirsa        |             |             |             |             | 0.00        |             | 0.00        |
| 20 | Sonepat      |             |             |             |             | 0.00        |             | 0.00        |
| 21 | Yamunanager  |             |             |             |             | 0.00        |             | 0.00        |
|    | <b>Total</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

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Auditor



**Monthly Fund Status of Districts for PWD Grant**

(Figure in Rs)

| S.N O. | Name of District | Opening Balance as on 01.04.2018 including interest up to 31.3.2019 ( as per Audited balance sheet of 2017-18) | Funds Tranfer by State exclusively for PWD Activities during 2018-19( from 1/4/2018 till the end of reporting month) | Funds used by the Districts out of common pools grant for making payment for PWD Grant Activities ( i.e payment made by Districts out of Common pool bank account for PWD Grant Activities )( from 1/4/18 till the end of reporting month) | Interest earned in the PWD Grant Bank Accounts( from 1/4/18 till the end of reporting month) | Total funds available with District for PWD Grant Activities | Expenditue incurred for PWD Grant Activities during 2018-19( till the end of reporting month) | Closing balance as on the last date of reporting month availabl e with District under PWD Grant |
|--------|------------------|--|--|--|--|--|---|---|
|        |                  | 1  | 2  | 3  | 4  | 5=1+2+3+4  | 6   | 7=5-6   |
| 1      | Ambala           |  |  |  |  | 0.00   |   | 0.00  |
| 2      | Bhiwani          |  |  |  |  | 0.00   |   | 0.00  |
| 3      | Faridabad        |  |  |  |  | 0.00   |   | 0.00  |
| 4      | Fatehabd         |  |  |  |  | 0.00   |   | 0.00  |
| 5      | Gurgaon          |  |  |  |  | 0.00   |   | 0.00  |
| 6      | Hissar           |  |  |  |  | 0.00   |   | 0.00  |
| 7      | Jind             |  |  |  |  | 0.00   |   | 0.00  |
| 8      | Jhajjar          |  |  |  |  | 0.00   |   | 0.00  |
| 9      | Karnal           |  |  |  |  | 0.00   |   | 0.00  |
| 10     | Kaithal          |  |  |  |  | 0.00   |   | 0.00  |
| 11     | Kurukshetra      |  |  |  |  | 0.00   |   | 0.00  |
| 12     | Mewat            |  |  |  |  | 0.00   |   | 0.00  |
| 13     | Narnaul          |  |  |  |  | 0.00   |   | 0.00  |
| 14     | Palwal           |  |  |  |  | 0.00   |   | 0.00  |





|    |              |             |             |             |             |             |             |             |
|----|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 15 | Panchkula    |             |             |             |             | 0.00        |             | 0.00        |
| 16 | Panipat      |             |             |             |             | 0.00        |             | 0.00        |
| 17 | Rohtak       |             |             |             |             | 0.00        |             | 0.00        |
| 18 | Rewari       |             |             |             |             | 0.00        |             | 0.00        |
| 19 | Sirsa        |             |             |             |             | 0.00        |             | 0.00        |
| 20 | Sonepat      |             |             |             |             | 0.00        |             | 0.00        |
| 21 | Yamunanager  |             |             |             |             | 0.00        |             | 0.00        |
|    | <b>Total</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

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Civil  
surgeon

Verified by the Concurrent  
Auditor





|    |                     |   |   |   | orti<br>ng<br>mo<br>nth) |   | the<br>end<br>of<br>rep<br>orti<br>ng<br>mo<br>nth) |   |   |   |    |    |  |             |    |              |
|----|---------------------|---|---|---|--------------------------|---|---|---|---|---|----|----|--|-------------|----|--------------|
|    |                     | 1 | 2 | 3 | 4                        | 5 | 6   | 7 | 8 | 9 | 10 | 11 | 12=2+11<br>-<br>(3+4+5+<br>6+7+8+9<br>+10) | 13=1<br>+12 | 14 | 15=13<br>-14 |
| 1  | 0                   |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 2  | Bhiw<br>ani         |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 3  | Farid<br>abad       |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 4  | Fateh<br>abd        |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 5  | Gurg<br>aon         |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 6  | Hissa<br>r          |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 7  | Jind                |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 8  | Jhajja<br>r         |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 9  | Karn<br>al          |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 10 | Kaith<br>al         |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 11 | Kuru<br>kshet<br>ra |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 12 | Mew<br>at           |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 13 | Narn<br>aul         |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 14 | Palw<br>al          |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 15 | Panc<br>hkula       |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 16 | Panip<br>at         |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 17 | Roht<br>ak          |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 18 | Rewa<br>ri          |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 19 | Sirsa               |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |
| 20 | Sone<br>pat         |   |   |   |                          |   |   |   |   |   |    |    | 0.00                                       | 0.00        |    | 0.00         |



|    |                     |             |             |             |             |             |             |             |             |             |             |  |  |             |             |             |             |
|----|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|--|-------------|-------------|-------------|-------------|
| 21 | Yam<br>unan<br>ager |             |             |             |             |             |             |             |             |             |             |  |  | 0.00        | 0.00        |             | 0.00        |
|    | <b>Total</b>        | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |  |  | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |



**Monthly Fund Status of Districts for NUHM Grant**

(Figure in Rs)

| S.N O. | Name of District | Opening Balance as on 01.04.2018 including interest up to 31.3.2019 ( as per Audited balance sheet of 2017-18) | Funds transfer by the Districts out of common pools bank account to NUHM Bank Account( up to reporting month i.e from 1.4.2018 to the end of reporting month) | Funds used by the Districts out of common pools grant for making payment for NUHM Activities ( i.e payment made by Districts out of Common pool bank account for NUHM Activities )( from 1.4.2018 till the end of reporting month) | Interest earned in the NUHM Bank Accounts( from 1.4.2018 till the end of reporting month) | Total funds available with District for NUHM Activities( up to reporting month) | Expenditue incurred for NUHM Activities during 2018-19( from 1.4.2018 till the end of reporting month) | Closing balance at the end of reporting month for NUHM funds |
|--------|------------------|--|---|--|---|---|--|--|
|        |                  | 1  | 2   | 3  | 4   | 5=1+2+3+4   | 6  | 7=5-6  |
| 1      | Ambala           |  |   |  |   | 0.00  |  | 0.00   |
| 2      | Bhiwani          |  |   |  |   | 0.00  |  | 0.00   |
| 3      | Faridabad        |  |   |  |   | 0.00  |  | 0.00   |
| 4      | Fatehabd         |  |   |  |   | 0.00  |  | 0.00   |
| 5      | Gurgaon          |  |   |  |   | 0.00  |  | 0.00   |
| 6      | Hissar           |  |   |  |   | 0.00  |  | 0.00   |
| 7      | Jind             |  |   |  |   | 0.00  |  | 0.00   |
| 8      | Jhajjar          |  |   |  |   | 0.00  |  | 0.00   |
| 9      | Karnal           |  |   |  |   | 0.00  |  | 0.00   |
| 10     | Kaithal          |  |   |  |   | 0.00  |  | 0.00   |
| 11     | Kurukshetra      |  |   |  |   | 0.00  |  | 0.00   |
| 12     | Mewat            |  |   |  |   | 0.00  |  | 0.00   |
| 13     | Narnaul          |  |   |  |   | 0.00  |  | 0.00   |
| 14     | Palwal           |  |   |  |   | 0.00  |  | 0.00   |



|    |              |             |             |             |             |             |             |             |
|----|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 15 | Panchkula    |             |             |             |             | 0.00        |             | 0.00        |
| 16 | Panipat      |             |             |             |             | 0.00        |             | 0.00        |
| 17 | Rohtak       |             |             |             |             | 0.00        |             | 0.00        |
| 18 | Rewari       |             |             |             |             | 0.00        |             | 0.00        |
| 19 | Sirsa        |             |             |             |             | 0.00        |             | 0.00        |
| 20 | Sonepat      |             |             |             |             | 0.00        |             | 0.00        |
| 21 | Yamunanager  |             |             |             |             | 0.00        |             | 0.00        |
|    | <b>Total</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

Verified by the

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Dy Civil  
Surgeon

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surgeon

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Auditors



**Monthly Fund Status of District for Pulse Polio**

(Figure in Rs)

| S.N O. | Name of District | Opening Balance as on 01.04.2018 including interest up to 31.3.2019( as per Audited balance sheet of 2017-18) | Funds transfer by the State to Districts exclusively for Pulse polio Activities( from 1/4/2018 till the end of reporting month) | Funds transfer by the Districts out of common pools bank account to Pulse Polio Bank Account( from 1/4/2018 till the end of reporting month ) | Funds used by the Districts out of common pools grant for making payment for Pulse polio Activities( i.e payment made by Districts out of Common pool bank account for Pulse polio Activities) ( from 1/4/2018 till the end of reporting month) | Interest earned in the Pulse polio Bank Accounts( from 1/4/2018 till the end of reporting month) | Total funds available with District for Pulse polio Activities( as on last date of reporting month before expenditure) | Expenditure incurred for Pulse polio Activities during 2018-19( till the end of reporting month) | Closing balance as on the last date of reporting month available with District under Pulse polio |
|--------|------------------|---|---|---|---|--|--|--|--|
|        |                  | 1   | 2   | 3   | 4   | 5  | 6=1+2+3+4+5  | 7  | 8=6-7  |
| 1      | Ambala           |   |   |   |   |  | 0.00   |  | 0.00   |
| 2      | Bhiwani          |   |   |   |   |  | 0.00   |  | 0.00   |
| 3      | Faridabad        |   |   |   |   |  | 0.00   |  | 0.00   |
| 4      | Fatehabad        |   |   |   |   |  | 0.00   |  | 0.00   |
| 5      | Gurgaon          |   |   |   |   |  | 0.00   |  | 0.00   |
| 6      | Hissar           |   |   |   |   |  | 0.00   |  | 0.00   |
| 7      | Jind             |   |   |   |   |  | 0.00   |  | 0.00   |
| 8      | Jhajjar          |   |   |   |   |  | 0.00   |  | 0.00   |
| 9      | Karnal           |   |   |   |   |  | 0.00   |  | 0.00   |
| 10     | Kaithal          |   |   |   |   |  | 0.00   |  | 0.00   |
| 11     | Kurukshetra      |   |   |   |   |  | 0.00   |  | 0.00   |
| 12     | Mewat            |   |   |   |   |  | 0.00   |  | 0.00   |
| 13     | Narnaul          |   |   |   |   |  | 0.00   |  | 0.00   |
| 14     | Palwal           |   |   |   |   |  | 0.00   |  | 0.00   |



|    |                 |             |             |             |             |             |             |             |             |
|----|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 15 | Panchkula       |             |             |             |             |             | 0.00        |             | 0.00        |
| 16 | Panipat         |             |             |             |             |             | 0.00        |             | 0.00        |
| 17 | Rohtak          |             |             |             |             |             | 0.00        |             | 0.00        |
| 18 | Rewari          |             |             |             |             |             | 0.00        |             | 0.00        |
| 19 | Sirsa           |             |             |             |             |             | 0.00        |             | 0.00        |
| 20 | Sonepat         |             |             |             |             |             | 0.00        |             | 0.00        |
| 21 | Yamunan<br>ager |             |             |             |             |             | 0.00        |             | 0.00        |
|    | <b>Total</b>    | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

Verified by the

DAM

Dy Civil  
Surgeon

Civil  
surgeon

Verified by the Concurrent  
Auditors





## **Appendix B: Quarterly Executive Summary report of DHS**

**(To be submitted to FMG wing of State Haryana by the District Audit Committee, District Health & Family Welfare Society.)**

**Name of District:** .....

**For the Quarter ended:**.....

### **Question no 1 to 4 related with Coverage of Audit**

Question no 1: Whether monthly Concurrent Audit has been taken?

Question no 2: Mentioned the name of SKS where field visit made by the Concurrent Auditors during this quarter ?

Question no 3: Mentioned the number of SKS where field visit not made by Auditors.

Question no 4: Mentioned the list of SKS where mandatory books of Accounts not maintained as per the MoHFW, Guidelines and where no audit has been done in the previous year.

### **Question no 5 to 9 related with Books of Accounts:**

Question no 5: Name of DHS/CHC/DH and SDH where books of Accounts not maintained in Tally ERP 9 Customized software.

Question no 6: Name of Health Institution (DHS/CHCs/PHCs/DH/SDH/FRUs) where Manual Cash book is not being maintained.

Question no 7: Name of Health Institution ( DHS/CHCs/PHCs/DH/SDH/FRUs) where BRS is not maintained on monthly basis.

Question no 8: Name of Health Institutions( DHS/CHCs/PHCs/DH/SDH/FRUS) where ledger is not maintained properly.

Question no 9: Name and number of Health Institutions( DHS/CHCs/PHCs/SDH/DH/FRUs) where trail balance is not maintained on monthly basis.

### **Questions no 10 to 13 related with Reporting requirement & guidelines**

Question no 10: Name of Health Institutions ( CHCs/PHCs/SDH/DH/FRUs) that have not submitted the monthly financial reports.

Question no 11: Whether audit report has been submitted by the concurrent auditor within the prescribed time limit, if no then mentioned the extent of delay along with reasons.

Question no.12: Provide CHC/PHC list of Advances which are outstanding for more than a year.

Question no. 13: Whether delegation of Administrative & Financial powers have been taken place as per the instruction of State Health Society?

### **Question no 14 related with District Level Audit Committee**

Question no 14: Mentioned the number of meeting held by District level audit Committee during the current financial year.

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Dy Civil Surgeon

Civil Surgeon

Concurrent Auditor



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## **ANNEXURE Executive Summary**

**(To be submitted to FMG, MoHFW, GoI by the State Programme Management Support Unit, State Health Society)**

**Name of the District \_\_\_\_\_**

**For the Quarter (due dates: 31<sup>st</sup> July/31<sup>st</sup> Oct/31<sup>st</sup> January/30<sup>th</sup> April)/ Year**

**Note: Based on the three monthly reports, this report has to be submitted along with the Quarterly Financial Monitoring Report**

**Part:-A District level issues:**

### **Coverage**

1. Name of the Districts where monthly concurrent audit has not taken place. (specify the reason)
2. Number of districts where all the blocks have not been covered at least once in the course of audit. (indicate the numbers in each district)
3. Number of blocks (district wise) where the peripheral units have not been visited.
4. Number of Rogi Kalyan Saminites (district wise) where last annual audit has not been done.

### **Book of Accounts**

5. Name of the Districts where books of accounts are computerized. Provide a district wise breakup of health facilities for the same.
6. Name of the Districts where Cash Books are not being maintained/closed on a daily basis. Provide a district wise breakup of health facilities for the same.
7. Name of the Districts where bank reconciliations is not being done on a monthly basis Provide a district wise breakup of health facilities for the same.

### **Reporting**

8. Name of the Districts which have not submitted the Statement of Fund Position in the last three months.



9. Name of districts that have not submitted their concurrent audit reports on time. Also mention the extent of delay.
10. Name of the Districts which have not submitted FMRs/SOEs in the last three months.
11. Name of the Districts where the SOEs/FMRs are not being submitted in prescribed format.
12. Whether the SOE/FMR submitted by the districts includes the SOE from all the Blocks/CHC/PHC etc. on regular basis and on the basis of the Books of Accounts only? Report the exceptions to the same.
13. Provide a list of advances and total amount involved District- wise which are outstanding for more than a year. Mention the follow up action taken for the same.

#### **Audit Committee**

14. Number of districts where audit committee has not been constituted/ is not meeting at regular intervals (Indicate names).

#### **Others**

15. Number of Districts where unification of finance and accounting processes has not taken place as per GOI guidelines.
16. Number of districts where posts of District Accounts Manager has been vacant for more than 3 months.
17. Number of Districts where Delegation of Administrative and Financial powers have not taken place as per GOI guidelines (circulated vide D.O. No 118/RCH-Fin 2006-07 dated 1<sup>st</sup> may, 2007)

#### **Part-B: Pending issues:**

Whether the issues raised in the last Quarterly Executive Summary have been addressed? List down the details of major pending issues.

**CONCURRENT AUDITOR,  
DISTRICT HEALTH & FAMILY WELFARE SOCIETY**

**DISTRICT ACCOUNTS MANAGER  
DISTRICT HEALTH & FAMILY WELFARE SOCIETY**



## **APPENDIX-D      Detail of Health Institution Under NHM**

| <b>Sr. No.</b> | <b>Name of District Health Welfare Society</b>        | <b>Name of DAM/AA</b> | <b>Phone Number of Dam/AA</b> | <b>Number of CHC</b> | <b>Number of DH</b> | <b>Number of SDH</b> | <b>Number of PHC</b> |
|----------------|---|-----------------------|-------------------------------|----------------------|---------------------|----------------------|----------------------|
| 1              | District Health & Family Welfare Society , Ambala     | Mr. Kunal             | 7027822049                    | 5                    | 1                   | 2                    | 16                   |
| 2              | District Health & Family Welfare Society , Bhiwani    | Mrs. Tina Singla      | 7027817639                    | 10                   | 2                   | 3                    | 34                   |
| 3              | District Health & Family Welfare Society , Faridabad  | Mr. Sandeep Jain      | 9654218152                    | 2                    | 1                   | 1                    | 12                   |
| 4              | District Health & Family Welfare Society , Fathehabad | Mr. Arun Bansal       | 7027819680                    | 5                    | 1                   | 1                    | 18                   |
| 5              | District Health & Family Welfare Society , Gurgaon    | Mr. Sandeep           | 9654230570                    | 3                    | 2                   | 2                    | 10                   |
| 6              | District Health & Family Welfare Society , Hissar     | Mr. Parmod Saini      | 7027830285                    | 8                    | 1                   | 2                    | 27                   |
| 7              | District Health & Family Welfare Society , Jhajjar    | Mr. Virender Goyal    | 7027813707                    | 6                    | 1                   | 2                    | 22                   |
| 8              | District Health & Family Welfare Society , Jind       | Mr. Hemant            | 7027812056                    | 7                    | 1                   | 1                    | 21                   |
| 9              | District Health & Family Welfare Society , Kaithal    | Mrs. Reena            | 7027828330                    | 6                    | 1                   | 0                    | 17                   |
| 10             | District Health & Family Welfare Society , Karnal     | Mr. Ranbeer           | 7027825897                    | 6                    | 1                   | 1                    | 19                   |



|    |  |                   |            |            |           |           |            |
|----|--|-------------------|------------|------------|-----------|-----------|------------|
| 11 | District Health & Family Welfare Society , Kurukshetra | Mr. Dinesh Saini  | 7027824418 | 5          | 1         | 0         | 16         |
| 12 | District Health & Family Welfare Society , Narnaoul    | Ms. Khushboo Garg | 7027841746 | 7          | 1         | 1         | 18         |
| 13 | District Health & Family Welfare Society , Mewat       | Mr. Rishi Raj     | 7027838984 | 3          | 1         | 0         | 15         |
| 14 | District Health & Family Welfare Society , Palwal      | Mr. Jatinder      | 7027840457 | 7          | 1         | 2         | 13         |
| 15 | District Health & Family Welfare Society , Panipat     | Mrs. Yogita       | 7027826979 | 4          | 1         | 0         | 16         |
| 16 | District Health & Family Welfare Society , Panchkula   | Mr. Manoj Bansal  | 8558897643 | 2          | 1         | 0         | 8          |
| 17 | District Health & Family Welfare Society , Rewari      | Mrs. Radha        | 7027810788 | 5          | 1         | 1         | 13         |
| 18 | District Health & Family Welfare Society , Rohtak      | Mr. Ajay Dhingra  | 7027816596 | 7          | 1         | 0         | 16         |
| 19 | District Health & Family Welfare Society , Sirsa       | Mr. Anshu Munjal  | 7027831551 | 8          | 2         | 0         | 21         |
| 20 | District Health & Family Welfare Society , Sonipat     | Ms. Tanisha       | 7015010266 | 6          | 1         | 1         | 29         |
| 21 | District Health & Family Welfare Society , Yamunanagar | Mrs. Sunita       | 7027823369 | 7          | 1         | 1         | 12         |
|    | <b>Total</b>   |                   |            | <b>119</b> | <b>24</b> | <b>21</b> | <b>373</b> |



## Appendix F: Technical Evaluation and Selection Methodology

| S.no | Particulars   | Notes | Maximum Marks | Marks Obtained |
|------|---|-------|---------------|----------------|
| 1    | No of Partners-<br>FCA/ACA/FCMA/ACMA  | 1     | 10            |                |
| 2    | Year of experience( Partner<br>A+ Partner B+ Partner C and<br>more)   | 2     | 10            |                |
| 3    | No of Staff (Qualified CA/Semi<br>Qualified/Other Clerical Staff)   | 3     | 10            |                |
| 4    | Nature of Experience<br>(RCH,NRHM,NHM<br>Audit/Government social<br>Sector Audit/ Other Social<br>Sector Audits/NGOs) | 4     | 20            |                |
| 5    | Branches in Districts   | 5     | 10            |                |
| 6    | Total Turnover of the firm for<br>previous three years i.e 2015-<br>16, 2016-17 & 2017-18)                            | 6     | 10            |                |
|      | <b>Total</b>  |       | <b>70</b>     |                |

**Note: All the relevant documents must be attached with the Technical Proposal so that Audit committee may analysis the proposal**



Notes:

1. 3 marks for each FCA/FCMA partner and 2 marks for each ACA/ACMA Partner, subject to maximum of 10 marks. In case of Sole Proprietorship – 3 marks in case of FCA/FCMA and 2 marks in case of ACA/ACMA .
2. 1 marks for each 1 completed year experience of each partner with maximum 5 marks for each partner, subject to overall limit of 10 marks for all partners. In case of sole proprietorship 1 marks for each 1 completed year experience, subject to maximum 5 marks.
3. i) 3 marks for each Qualified CA/CMA.  
ii) 2 marks for each Semi Qualified CA/CMA .  
iii) 1 marks for each Other clerical Staff  
subject to maximum 10 marks.
4. RCH,NRHM,NHM Audit/Government Social Sector Audit/ Other Social Sector Audits/NGOs - 5 marks for each Complete audit subject to maximum 20 Marks.
5. (a) In case of Concurrent audit of District Health Society: 10 marks for CA/CMA Firm having Head Office/Branch in the District where Audit is to be conducted.
6. (b) In case of Concurrent audit of State Health Society: 10 marks for CA/CMA Firm having Head Office/Branch in the Tricity( Panchkula, Mohali and Chandigarh).
7. 2 Marks for each 2 Lakh of Average Turnover for previous three years i.e. FY 2015-16, 2016-17 and 2017-18 (Any fractions of 2 lakhs will be ignored), subject to maximum of 10 marks. For Example: Raj & Associates having turnover for the previous three Financial as follow:-  
2015-16- 4.00 Lakh  
2016-17- 6.00 Lakh  
2017-18- 7.00 Lakh  
The Average Turnover of Raj & Associates is  $\frac{4+5+6}{3} = 5.66$  Lakh





Then, marks allotted to Raj & Associates is as follow:

| <b>Turnover</b>         | <b>Marks Alloted</b>                          |
|-------------------------|---|
| 2 lakh                  | 2 marks                                       |
| 2 lakh                  | 2 marks                                       |
| 1.66 lakh               | NIL (any fractions of 2 lakh will be ignored) |
| <b>Total- 5.66 lakh</b> | <b>Total Marks-4</b>                          |

**Important notes:**

1. The base minimum figures/threshold will be 60% and CA firms scoring above the base minimum figure would be deemed to be considered as technically qualified to undertake the job.
2. Financial bids of only technically qualified firms would be opened by the committee and audit should be awarded on the basis of Quality cum cost based selection (QCBS) process, 70% weightage would be given to the Technical Evaluation and 30% weightage would be given to the financial bid.
3. All the relevant documents must be attached with the proposal so that the Audit committees can analysis the proposal of Firms.





## Appendix:H

**Expression of Interest for short listing of Chartered Accountant Firms/Cost & Management Accountant Firms for the audit of accounts of State Health Societies and District Health Societies on Monthly basis.**

Status of Firm                      Partnership       Sole Proprietorship

1. (a) Name of the Firm (in Capital Letters)\_\_\_\_\_

(b) Address of the Head Office \_\_\_\_\_

(With Telephone no. & e-mail address)\_\_\_\_\_

\_\_\_\_\_

(c) PAN of the Firm \_\_\_\_\_

2. ICAI/CMA Registration No. \_\_\_\_\_ Region Name \_\_\_\_\_

Region Code \_\_\_\_\_

3. Date of constitution of the firm: \_\_\_\_\_

**Note: Please attach the copy of the Firm's constitution certificate issued by ICAI/Institute of Cost Accountant of India as on 01.01.2018**

4. Number of Full time Chartered Accountant as on 1st January

2018.....

Number of audit staff employed full time with the firm

Articles/Audit Clerks/Trainees \_\_\_\_\_

Other Audit Staff (With knowledge of book keeping & accountancy & Tally)\_\_\_\_\_

Other Clerical Staff (Please Specify)\_\_\_\_\_



**Turnover of the firm during past three years**

**2015-16** \_\_\_\_\_

**2016-17** \_\_\_\_\_

**2017-18** \_\_\_\_\_

**(Please provide copy of ITR and Profit and loss Statement duly verified for the relevant Financial Year.)**

**Number of Branches if any (Please mention Places & Locations)**

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**Whether the firm engaged in any internal Or External (RCH,NRHM,NHM Audit/Government social Sector Audit/ Other Social Sector Audits/NGOs)?**                      **Yes/No**

**(If yes, then please provide detail with documentary evidence)**

**Whether there are any court/arbitration/any other**

**legal case against the firm?**

**Yes/No**

**(If yes, give a brief note of the case indicating its present status)**



## **Undertaking**

**I/We do hereby declare that the above mentioned information are true & correct and I/We also undertake to aid the terms & conditions of the contract and would make the compliance of term laid down in the contract if executed by us with the State Health Society (NHM)/District Health & Family welfare Society.**

**Date:**

**Signature of Partner/**

**Place:**

**Sole Proprietor with stamp**









