



National Health Mission, Uttar Pradesh

16 A. P. Sen Marg, Near Charbagh Railway Station, Lucknow-226001

mdupnhm@gmail.com / procure.nhmup@gmail.com

Date extension Notice for “RFP for selection of Auditors Hiring Services of Chartered Accountant Firm for Statutory Audit of SHS and DHS for FY 2023-24 National Health Mission, Uttar Pradesh”

Online e-Bids invitation for RFP for “RFP for selection of Auditors Hiring Services of Chartered Accountant Firm for Statutory Audit of SHS and DHS for FY 2023-24, National Health Mission, Uttar Pradesh” *has been extended up to 1700 hours of 03.05.2024*, due to unavoidable circumstances.

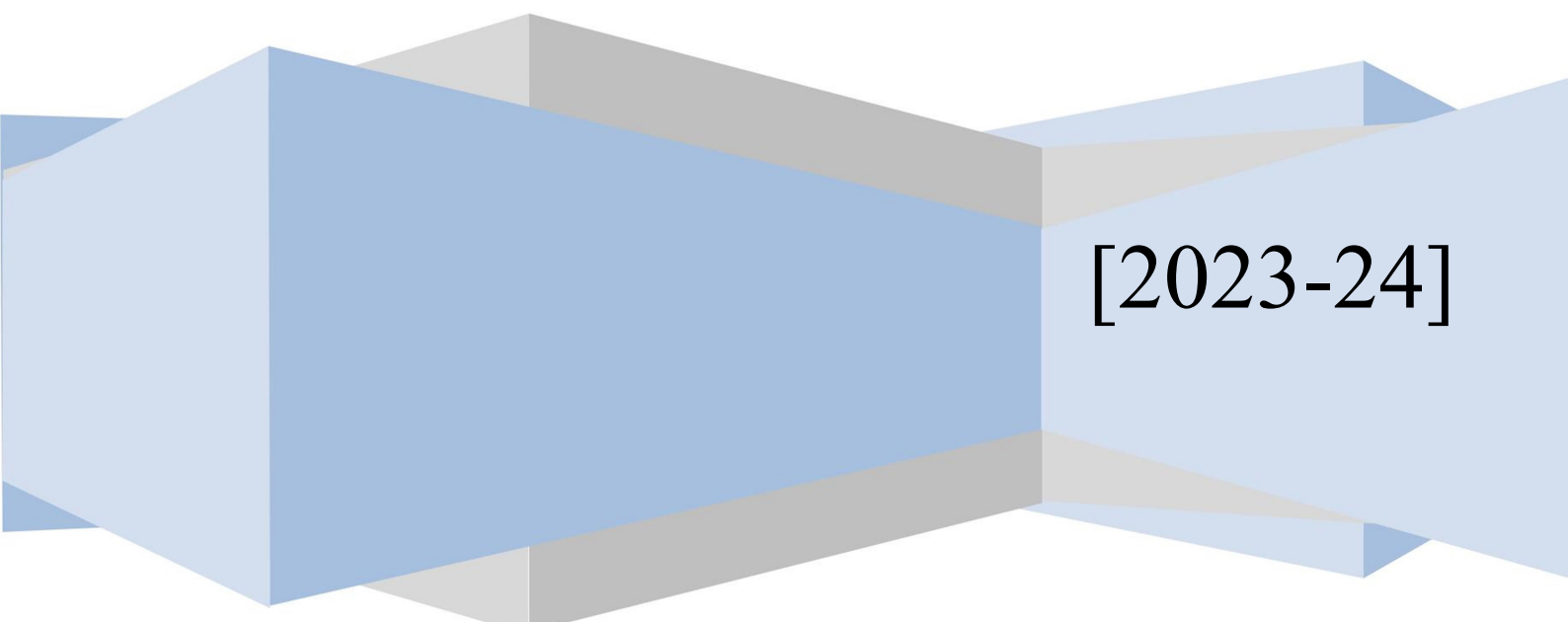
The e-Bids shall be opened at NHM Meeting Hall, 16 A.P. Sen Marg, Near Charbagh Railway Station, Lucknow on **06.05.2024 at 1700 Hours**.

s/d

Mission Director, NHM UP

Request for Proposal (RFP)

For Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission



[2023-24]

REQUEST FOR PROPOSAL (RFP)

State Health Society, Uttar Pradesh, seeks to invite Proposal from the Comptroller & Auditor General of India (*C&AG empaneled Chartered Accountant (CA) firms those are eligible for major Public Sector Undertakings (PSU) audits for the year 2023-24*) for conducting the statutory audit of State and District Health Societies under the National Health Mission for the FY 2023-24.

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and eligibility criteria for selection of the CA firm are given in the following paragraphs.

Terms of Reference (ToR)

National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched on 12th April, 2005 by the Government of India (GOI) to improve medical facilities in the country. Since 2013-14 onwards the NRHM programme has been subsumed under the umbrella programme of the National Health Mission (NHM). NHM is overarching NUHM and also includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections.

2. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) (including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP)), Health System Strengthening under NRHM (including Other Health System Strengthening, Ayushman Bharat –Health & Wellness Centre (AB-HWC) now “Ayushman Arogya Mandir” and Asha Benefit Package (ABP) including facilitator payment, various National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) have been repositioned. National Urban Health Mission (NUHM) comprising of Other Health System Strengthening and Ayushman Bharat –Health & Wellness Centre (AB-HWC) now “Ayushman Arogya Mandir” has also been added in National Health Mission.

3. At present the following Programmes/Schemes fall under the National Health Mission:

- **Till FY 2021-22, fund release under NHM was as under the following (5) pools/components:**

1. NRHM-RCH Flexible Pool

- A. RCH Flexible Pool

- B. Health System Strengthening under NRHM

2. National Urban Health Mission-Flexible Pool

3. Flexible Pool for Communicable Diseases

4. Flexible Pool for Non-Communicable Diseases, injury & Trauma

5. Infrastructure Maintenance

- With a view to provide more flexibility to States/UTs and improve financial utilization, Dept. of Expenditure w.e.f. FY 2022-23 has **approved the merger of pools**. The present arrangement of pools: -

1. Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission

2. Infrastructure Maintenance

3. Strengthening of National Programme Management Unit

4. Institutional and Funding Arrangements:

For the implementation of the above programmes, MoHFW has required the creation of an Integrated Health Society at the State and District levels (registered as a legal entity at the State and District under Societies Registration Act, 1860). Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHSs) work in coordination with the District Collector and District Chief Medical Officer (CMO). Program implementation is done through its District Chief Medical Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub- Centres (SCs), Rogi Kalyan Samities (RKS) and Village Health Sanitation & Nutrition Committees (VHSNC). Certain activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SIHFW, IEC Bureau, PWD, the Directorate of Health and Municipal Corporations for the urban health components.

Funding & Accounting Arrangements:

Funds for the various programs under NHM are transferred from the Pay& Accounts Office of MoHFW to the State Treasuries and then from Treasuries to the Single Nodal Account of Single Nodal Agencies of SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to State treasuries through RBI on the basis of respective State Programme Implementation Plans (SPIPs) and approved Annual Work Plans which are prepared on the basis of District Health Action Plans (DHAPs) of each of the districts in the State. Under the umbrella of the integrated SHS/DHS each program has separate bank account, separate books of accounts and other financial records as per

the requirements of each program and also submit separate financial activity reports at varying frequencies to the respective monitoring units in MoHFW (GOI).

5. Financing by Development Partners/ Donors:

Some of the programs of NHM are also supported by development partners such as the Asian Development Bank (ADB), The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) /World Bank, etc. for which credit agreements have been entered into by GOI with the respective Development Partners. Compliance with specific fiduciary requirements of the Development Partners will additionally need to be reported by the auditors. Copies of the legal agreements and other project documents will be provided to the auditors, if needed, by SHS/ concerned Programme Division in the State.

6. Objective of audit services:

The objective of the audit is to ensure that MoHFW receives adequate, independent, professional audit assurance that the grant proceeds provided by MoHFW are used for purposes intended in line with approved PIPs and Annual Work Plan (AWP) of individual programs and that the annual financial statements are free from material mis-statements and the terms of the credit/ loan agreements of the development partners are complied with in all material respects.

The objective of the audit of the financial statements of State and District Health Society as well as the Consolidated Financial Statements of the State and District as a whole i.e. Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules, Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported as per the Financial Monitoring Report (FMR) is to enable the auditor to express a professional opinion as to whether:-

(1) the financial statements give a true and fair view of the Financial Position of the individual District Health Societies (DHSs), State Health Societies (SHSs) and Consolidated District and State Health Societies at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended March 31, 2024.

(2) the funds were utilized for the purposes for which they were provided, and

(3) Where programs are financed by development partners, the respective program expenditures are eligible for financing under the relevant grant/ credit agreement. The books of accounts as maintained by the SHSs, DHSs and other participating implementing units such as Blocks, CHC, PHCs, Sub Centers, Village Health Nutrition and Sanitation Committees (VHNSCs) etc. shall form the basis for preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.

7. Standards: 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. 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.

8. Criteria for Selection of Auditors

A) C&AG empaneled major audit firms: A firms those are empaneled with C&AG for the year 2023-24 and eligible for conducting audit of PSUs only will be eligible for the audit of the NHM programmes. In this regard firms have to submit the details about the firm as per **Form T-2**.

B) Selection through Open Tender System: The selection of the Auditor should be through an Open Tender basis.

C) Preference of firms having Head Office (H.O.)/Local Branch office in the State Capital: The firms having Head Office /Local Branch Office in the State capital of the same State for which the proposal is given to be given preference at the time of finalizing the financial bid. Such office must exist within the State for not less than three years as per the Institute of Chartered Accountants of India (ICAI) Certificate. However, in case of NE States/ UTs where availability of Auditor is scarce, the States/UT may consider the proposals of audit firms from the neighboring States.

D) Firms have to give an undertaking that the audit team members are proficient in State's official language (both oral and written) and will be headed by a Chartered Accountant on regular basis.

E) CA firms eligible for audit: CA firms those are empaneled with C&AG for the year 2023-24 and eligible for conducting audit of major PSUs only will be eligible for the audit of the NHM programmes. Further, CA firms eligible for conducting audit of PSUs in 2023-24 and having their Head Office / Branch offices in designated State may be given additional weightage in the evaluation of Technical proposal. However, in case of NE States/ UTs where availability of Auditor is scarce, the States/UT may consider the proposals of audit firms from the neighboring States. On clearance of Technical proposal, the auditor will be finalized on the basis of Financial Bids. In this regard, firms have to submit the details about the firm as per Form T-2.

F) Disclosure of Minimum Fees in the RFP document: The States are allowed to fix the minimum fees for audit firms in the Tender document keeping in view the resources involved, number of districts (100% districts) and blocks (40%) to be covered during the course of Audit and minimum number of days required for completion of audit. The States may refer the website of "The Institute of Chartered Accountants of India (ICAI)" to decide the minimum fees. This is in compliance with the Guideline No-1-CA(7)/03/2016 dated 7/4/2016 issued by "The Institute of Chartered Accountants of India". The States may refer the same as indicative basis. Further, for the purpose of finalization of minimum fees, the State may also take the average of audit fees paid during the last 3 years. (Minimum fees should not be below Rs.4,62,613.00(Excluding tax as may be applicable)

G) Audit Fees and TA/DA: The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA and Taxes. In case the audit team requests the State for stay arrangement etc., then cost to the State for such stay arrangements etc. will be

adjusted against the consolidated fees quoted. Bidding Firm should ensure that audit team shall have to visit 100% Districts and at least 40% blocks within each district. The audit fee should be quoted considering this aspect.

H) Re-appointment of Auditor: The auditor once appointed can continue for only two more years' subject to the satisfaction of the performance by the State. In case where extension/continuation of same auditor is sought for this extended duration beyond the initial year of appointment, yearly approval of Executive Committee shall be taken after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which firm is being re-appointed. In no case shall continuation beyond this additional period of 2 years be granted. Further, any comments/remarks/observation of the Ministry in this regard shall have to be considered while re-appointing the same auditor.

I) Maximum No. of Audits under NHM: No auditor can take the assignment of audit of more than three (3) States in a year. A certification in this regard may be obtained from the auditor.

J) In case same audit fee is quoted by two or more CA firms, the selection of auditor shall be done considering the following factors (priority-wise): -

- (i) Past Experience in handling Government Contracts & Conduct of the firm *; and
- (ii) Turnover of the firm**.

*** Past experience in handling government contracts & Conduct of the firm:** The firm shall be required to provide experience of working with Central government, various department of State government, Centrally Sponsored & Central Sector Schemes and all Public Enterprises for Financial Years 2020-21, 2021-22 & 2022-23

The firm with maximum number of projects and highest average annual turnover (average annual turnover of 03 FYs 2020-21, 2021-22 & 2022-23) will get selected

****Turnover of the firm:** If 02 (two) or more firms are found to be having the same average annual turnover and same number of projects undertaken in the last 03 (three) Financial years (i.e. FY 2020-21, 2021-22, 2022-23), then the firm with higher number of years in existence and higher number of partners shall be selected.

9. The other major points related to Statutory Audit are as follows:

- a) To ensure timely completion of audit, State should ensure that the books of accounts are ready at all places before the start of audit. Further, timely availability of information to the auditors should be ensured for completion of audit on time.
- b) In the pre-bid conference to be held, the participant firms should clearly be explained about the requirements of audit as regards to the number of districts, blocks, and physical visit of the team at each location, number of implementing agencies from whom Utilization Certificates (UCs) /Statement of Expenditure (SOEs) received and incorporated in Annual Financial Statements etc. so that a quality audit is not compromised.

- c) It should be clearly ensured that a Standing Committee headed by Mission Director (NHM) is constituted in the State for the selection of auditor and for follow up and issue of compliance to the audit observations of the previous years.
- d) After the completion of audit, State should organize an exit conference of the auditors to discuss the audit observations.
- e) A copy of the working papers of the auditors shall be retained by the Director (Finance)/ State Finance Manager (SFM) in the State.
- f) The process of appointment of auditor has to be completed by 25th April, 2024 and intimation of the auditor appointed along with the fees fixed and evaluation sheet for the appointment has to be submitted to the Ministry latest by 05th May, 2024.
- g) The State should get the audit of all the District Health Societies completed by 05th June, 2024 and the Audit Report issued before 30th June 2024.
- h) The consolidation of audit reports of all the districts with State along with all the necessary requirements such as, Accounting Policies, Notes on Accounts and Management Letter is to be completed by the State in time and final report submitted by 31st July 2024.
- i) Audit Report as per Appendices of the RFP has to be submitted in triplicate with spiral binding along with the soft copy(PDF/Scanned)mailed to mk.haldar@nic.in and in a C.D. also by 31st July 2024.

10. Scope & Coverage of audit: In conducting the audit special attention should be paid to the following:

- a) An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls; verification of assets and liabilities and a specific report on this aspect would be provided by the auditor annually as part of the management letter;
- b) Funds have been spent in accordance with the condition laid down by the Department of Health & Family Welfare, Government of India from time to time with due attention to economy and efficiency and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.
- c) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GOI/ State Government. However, for various programmes, special attention must be paid to the requirements of the agreement between GOI and Development Partners (NTEP, IDSP and NVBDCP, etc.). Such requirements are available within the State/ District's concerned Program Officers. For such externally funded programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Programme Divisions of GOI and have all the necessary supporting documentation.

- d) All necessary supporting documents, records and accounts have been kept in respect of the project.
- e) **Sample Coverage of sub district Implementing Units:** Audit will cover 100% District Health Societies (DHSs) each being a legally registered society and at least 40% of the Block Level CHC/PHC (at least 50% of such blocks should be new and remaining may be those covered in the audit of last year). The sample shall be selected in a manner that Block level PHC/CHC in each district is included in the sample coverage. All the vouchers pertaining to the health facilities will be available at the respective health facility (DH, CHC/PHCs) for the purpose of audit. Audit shall also cover audit of expenses related to NHM incurred through Rogi Kalyan Samities (RKSs) at each level i.e. PHC/ CHC/ DH.
- f) The Statutory Auditor may review the concurrent audit reports / quarterly executive summaries and may consider material observations / findings while forming his opinion on overall internal control and truth & fairness of accounts/financial statements.
- g) Tax Audit Report of the State Health Society, U.P for FY 2023-24 to be submitted to the Income Tax department shall also be prepared/ submitted by the Selected Statutory Auditor.

11. Project Financial Statements

A format of such financial statements and relevant schedules showing the consolidation of all the programmes is given at (**APPENDIX A** - FORMAT of FINANCIAL STATEMENTS) and also on the website of MoHFW at www.nhm.gov.in.

Project Financial Statement (SHS, DHS and Consolidated) shall include the following:

- i. Audit Opinion as per **APPENDIX-C**.
- ii. Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any.
- iii. Income & Expenditure account for the year ending on 31st March 2024.
- iv. Receipt and Payment Account for the year ending on 31st March 2024.
- v. Other Schedules to the Balance sheet as appropriate, but which shall include
 - Statement of Fixed Assets in the form of a Schedule,
 - Schedule of Loans and Advances (Age-wise analysis),
 - Schedule of all Cash & Bank Balances (supported by bank reconciliation statements),
 - Program wise statement of expenditure.
- vi. Notes on Accounts showing the accounting policies followed in the preparation of accounts in the SHSs and DHSs and any other significant observation of the auditor.
- vii. Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relates to enable/ facilitate appropriate follow up action.
- viii. Auditor shall have to certify the delay status of funds transferred from State Treasury to SHS for FY 2019-20,2020-21 and 2021-22 and SNA A/C of SHS from FY 2022-23 and 2023-24 as per prescribed format at **Appendix E-1, 2, 3,4 and 5**.

- ix. The Auditor has to disclose whether the State has received any interest on delayed transfer of funds from State Treasury to SHS bank account.
- x. The comparison between audited expenditure and expenditure reported in the FMR of 2023-24 along with the reason for variations.
- xi. Sanction wise UCs as per Form 12-C of GFR 2017; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) [**Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it]. A separate UC for State share contribution needs to be issued by the auditor and Separate UCs for "Emergency Covid-19 Response Package for Health Systems Preparedness ECRP-I , ECRP-II and PM –ABHIM needs to be issued by the auditor.**
- xii. Action Taken Report on the previous year's audit observations.
- xiii. Reconciliation of the FMR Expenditures of the last quarter i.e. 31st March 2024 with expenditure as per the Annual Audited Financial Statements in the FMR format only for the financial year covered by audit period identifying the variance and the reasons for the same. This has to be certified by the auditor.
- xiv. **Representation by Management:** The DHS and SHS management should sign the financial statements and provide a written acknowledgment of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.
- xv. **Separate chapter for covid-19 Emergency Response and Health System Preparedness (ECRP-I) is attached on Appendix-“F”.**
- xvi. **Separate chapter for PM-ABhim is attached on Appendix- “G”.**

12. Financial Monitoring Reports (FMR)

In addition to the primary opinion on the financial statements, the auditor is required to audit last quarter FMR in the new format (quarter ending March) submitted to MoHFW. The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective. Where ineligible expenditures are identified as having been included in the financial reports, these should be separately noted by the auditors. The audit report should include a separate paragraph commenting on the accuracy and propriety of expenditures included in the financial statements and FMRs including whether procurement procedures have been followed and the extent to which the GOI can rely on Quarterly FMRs.

In addition to the audit reports, the auditor will prepare a “Management Letter” as per *Appendix-D*, in which the auditor should summarize the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under: -

- a) Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- b) Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvement;
- c) Report on the level of compliance with the financial internal control;
- d) Report procurement which have not been carried out as per the procurement manual/ guidelines of the State for the individual programmes such as; RCH-II, NTEP, IDSP etc.;
- e) Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
- f) Bring to Society's attention any other matter that the auditor considers pertinent.

The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and management comments/ response on the Observations/ recommendations have to be obtained and reported along with the Audit report.

13. Reporting and Timing

The final Audit Report should be submitted by **31st July 2024**, (i.e. within four months of the end of the financial year) to the SHS and the SHS should then promptly forward **3 copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) in mail or CD** along with the **final Utilization Certificates** signed by the State and Auditor both, to GOI with their comments, if any.

In case State has opted to appoint **multiple auditors** for a group of districts and State, in such cases the Auditor appointed for a group of districts, shall have to issue a separate audit report for each district and provide a soft copy also (Word/ Excel). Audit Reports for all districts in such cases shall have to be issued by **30th June, 2024** so that consolidated report of the State is not delayed and issued by **31st July, 2024**.

Submission of the Statutory Audit Report by the prescribed date is a Record of Proceedings (ROP) conditionality for release of funds to the State beyond 75% of cash allocation which ultimately ensures smooth implementation of the Mission and leads to better outcomes as funds are expended when needed by the State. In view of the above following measures need to be taken by the State: -

- a) The duty of the State is to ensure that the process for appointment of the auditor is completed by **25th April, 2024** and intimation of the auditor appointed along with the fees fixed & evaluation sheet for the appointment has to be submitted to the Ministry latest by **5th May, 2024**. Also timely availability of information to the auditor needs to be ensured strictly.
- b) The State should make sure that complete cash book, ledgers, vouchers and other financial statements are ready at the time of visit of auditors.

- c) **Penal provision on failure to complete the Audit on time:** In order to ensure timeliness on the part of the Auditor, if the State feels that in spite of providing all information, documents, and updated books of accounts, there was delay in submission of Audit Report from the auditor, the *State may deduct the audit fees @ 5% per month from the due date of completion of audit.* A clause in this regard should be incorporated by the State in the agreement. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the Mission Director(NHM) of the State has the right to waive off the penalty. Further, before imposing penalty, the firm may be given an opportunity to be heard.

14. Additional Instructions to Auditors

- a. Audit Report of the SHS shall include audit of all the transactions at the State as well as DHSs level.
- b. Audit for the financial year will include all the components under NHM.
- c. The auditor appointed shall be **required to issue Consolidated Audit Report for the State and each District, comprising all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission.**
- d. All State level report shall have to be issued in three sets (Two sets for MoHFW and one set for State). Consolidated Report is to be sent to NHM-Finance Division and individual reports of individual programmes along with UCs to the respective programme divisions of the Ministry).
- e. Financial Statements and relevant schedules shall be prepared in accordance with the format provided by Ministry of Health and Family Welfare, GOI (**APPENDIX-A -FORMAT of FINANCIAL STATEMENTS**). However, specific programme requirements (in accordance with the agreement with the GOI and Development Partners) may also be incorporated in the separate schedule of the programme.
- f. Auditor shall certify all the UCs in the prescribed format (Form 12C of GFR, 2017) of GOI for all programmes of NHM. The UCs shall be furnished sanction-wise and should be signed by the Principal Secretary, Mission Director, State Programme Officers in charge of concerned Programme and the Auditor.
- g. The auditor shall also append the Checklist (**APPENDIX-B-CHECKLIST FOR AUDITOR**)
- h. The auditor shall certify the FMR on the basis of audited expenditures with all the line activities for the last quarter (quarter ending March 2024) showing cumulative and head wise expenditure for the complete financial year) along with the Audited Statement of Accounts. Auditor shall certify a comparative statement showing expenditure as per FMR and as per Audit Report. Auditor must also document the reason for variances between the FMR figures and audited figures in cases where the variances are significant e.g. more than 15% from the audited figures at each component level.

- i. Audit Opinion as per the Model Format provided at **APPENDIX–C**.
- j. Management Letter as per **APPENDIX–D** along with the comments/reply of the Mission Director, SHS.

15.Re-appointment of Auditor: The auditor once appointed can continue for only two more years, subject to the satisfaction of the performance by the State. In case where extension/continuation of same auditor is sought for this extended duration beyond the initial year of appointment, yearly approval of Executive Committee shall be taken after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which the firm is being re-appointed. In no case shall continuation beyond this additional period of 2 years be granted. Further, any comments/remarks/observation of the Ministry in this regard shall have to be taken into account while re-appointing the same auditor.

It is also clarified that “No auditor can take the assignment of more than three (3) audits under NHM. A certification in this regard may be obtained from the auditor.”

16. General Provision: The State should ensure that the Auditor must be appointed for all the disease control programmes under NHM and Uniform Accounting System is followed. The State should also ensure that the auditor should follow the latest formats given in the RFP.

The auditor shall be given access to any information relevant for the purpose of conducting the audit, in addition to all financial and procurement records, SPIPs, AWP, MOU/LOU signed between MoHFW and the State/ SHS, instructions issued by MoHFW regarding scheme guidelines (e.g. JSY etc.), administrative orders issued by the SHS/ DOHFW/ Directorate of Health including cost norms etc. Where programs are financed by Development Partners, copies of the legal agreement, project appraisal document should be made available to the auditors.

Guidelines for Submitting the Proposals:

Agencies are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

- i. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked “TECHNICAL PROPOSAL” Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked “FINANCIAL PROPOSAL” followed by the name of the assignment and with a warning “DO NOT OPEN WITH THE TECHNICAL PROPOSAL.” The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked “DO NOT OPEN, EXCEPT IN PRESENCE OF THE

OFFICIAL APPOINTED. The Society shall not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ bid's rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute ground for declaring the Proposal non-responsive/ invalid.

- ii. Single Proposal (Multiple Firms): In case State decides to appoint more than one CA firm as auditor, the Bidding CA firm may submit proposal for State and also for one Group of districts.
- iii. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- iv. 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.
- v. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- vi. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorized signatory of the firm.
- vii. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- viii. **State Health Society (SHS) reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.**
- ix. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.
- x. A firm cannot undertake the audit assignments of more than three states in a year. The audit assignment must be opted for as awarded by States chronologically i.e. on First come first served basis. If a CA Firm appointed in more than 3 States, then they have to withdraw their name so as to keep it up to 3 States/ UTs only. As a State may opt to appoint multiple auditors, therefore, if a firm appointed for audit of a group of district in any State then for the purpose of ceiling of 3 States, group of Districts shall be taken as a State.
- xi. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written). **The auditors must have the H.O/ Branch Office in the allotted State. (Form U).** However, in case if NE States/ UTs where availability of Auditor is scarce, the States/UT may consider the proposals of audit firms from the neighboring States

- xii. Firm shall have to depute appropriate no. of teams for timely submission of Audit Report and to attain quality of audit.
- xiii. Each team shall have to be headed by a qualified chartered accountant.

Technical & Financial Proposal will consist:

- i. Letter of Transmittal (*Form T-1*)
- ii. Technical Proposal format (*Form T-2*)
- iii. Financial Bid format (*Form F-1*)
- iv. Undertaking of presence of HO/Branch offices in State (*Form U*)

Letter of Transmittal

To,

The Mission Director,
State Health Society,
Name & Address of State

Sir,

We, the undersigned, offer to provide the audit services for [*Name of State Health Society*] in accordance with your Request for Proposal dated [*Insert Date*]. We are here by 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 mis-interpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till six months from the date of submission of the proposal. 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 [*Insert Name of the State*] 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. Firm*] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

()

Format for Technical Proposal

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Phone No:
		Fax No:
		Mobile No. of Head Office In-charge:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No: Fax No: Mobile of each Branch Office In-charge:
	Mention the date of establishment of each branch offices since when existed at the existing place	
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm Service Tax Registration No.(if applicable)	Attach copy of Registration
5	Firm GST/TAN Registration No	Attach copy of Registration
6	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.
7	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2023-24) confirming that the firm is eligible for major PSU audits.
8	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
9	Turnover of the Firm in last three years (2020-21, 2021-22, 2022-23)	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.
10	Audit Experience of the Firm: (2020-21, 2021-22, 2022-23) 1. Number of Assignments in Commercial/Statutory Audit 2. Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Org.) Institutions & NGOs 3. Experience in the NHM audit	Copy of the Offer Letter & the Fee Charged for each assignment. (Relevant evidences to be given of the turnover and fee)
11	Details of Partners: Provide following details: ☐ Number of Full Time Fellow	Attested copy of Certificate of ICAI not before 01.01.2024

	Partners associated with the firm ☐ Name of each partner ☐ ☐ ☐ Date of becoming ACA and FCA ☐ ☐ Date of joining the firm ☐ Membership No. ☐ Qualification ☐ ☐ Experience ☐ Whether the partners is engaged full time or part time with the firm ☐ Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2024)	
--	--	--

Note: The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).

FORMAT FOR FINANCIAL BID**(Please provide the break-up of Firm's quoted fees for each work and unit)**

Particulars	Total Amount (in Rupees)
AUDIT FEE (including Tax Audit)	Both in Numeric and in Words.
a. Audit fess----- (Including cost of TA/DA)	Rs. _____/-
b. GST /Service Tax-----	(Rupees
c. Total Fees-----	_____).
Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.	

Note: In case of change in the rate of GST/Service Tax the revised /GST Service Tax shall be paid.

(Letter of undertaking for having the local office in the State)

To,
The Mission Director,
State Health Society,
Name & Address of State

Sir,

We, the undersigned offer to provide the audit services for [*Name of State Health Society*] in accordance with your Request for Proposal dated [*insert date*]. We hereby submit our Proposal, having details about the firm and proposed audit fees.

We hereby declare that our firm is having Head/ Branch offices in the State ofand is situated at address proof (photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc.) of this office in the State is enclosed herewith.

We hereby also give an undertaking that the firm's staff deputed for the audit are proficient in State's/UTs local language, both in oral and written form.

We, hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard.

Yours faithfully

()

Encl:

- 1.....
- 2.....

Selection Process of the Auditor:

For the purpose of the appointment of the statutory auditor for 2023-24, following points should be taken into account-

1. Open advertisement (as per Format for Advertisement as at Form-A) in leading newspapers at State level and National level for inviting proposals from CAG empanelled Chartered Accountant firms for statutory audit of State and District Health Societies should be issued first. A copy of the advertisement shall also be e-mailed to the Institute of Chartered Accountants of India (ICAI) for webhosting on ICAI website at secretary@icai.in & secretary@icai.org. (Format of the advertisement is enclosed) – A copy of the advertisement shall have to be sent to Financial Management Group (FMG) in MoHFW. Advertisement along with the detailed RFP shall also to be uploaded on the State's NHM website.
2. A pre-bid conference shall be held (date to be indicated in the advertisement) wherein queries/doubts of the potential bidders shall be clarified.
3. The Executive Committee of the SHS will form a Standing Committee on Audit (SCA) with suitable representation from programme and finance wings. The SCA should invariably be headed by the Director-Finance or other person nominated by the Mission Director. This SCA will also act as the Selection Committee for the selection of auditors. The SCA will subsequently monitor the audit process and the follow-up on audit paras and Action Taken Reports on those audit paras. After the selection of auditor by SCA, the same will have to be approved in the meeting of Executive Committee of the SHS.

The detailed schedule with regard to the tendering process shall be as under-

Advertisement: Advertisement should be made latest by the 1st April, 2024 so the process of appointment of auditor is completed before 25th April, 2024.

Date for collection of RFP: Within 15 days of advertisement i.e. 16th April, 2024.

Date of pre-bid conference: Next day of the last date for collection of the RFP i.e. 17th April, 2024.

Last date and time for submission of Proposal: Within one week from the date of pre-bid conference i.e. 24th April, 2024.

Date and time of opening of Tender: On the day of closing of submission of proposal and after 2 hours of the closing time i.e. 24th April, 2024.

The selection process of auditor shall be subject to review by FMG, MoHFW, GOI / Office of Chief Controller of Accounts, MoHFW, GOI / Audit parties of the AG or any authorized person of the MoHFW, GOI.

The State at the time of selection of the Statutory Auditor must ensure that the firm was not engaged as Concurrent Auditor of the State during the year for which the auditor was engaged or if he has been appointed for the year 2023-24.

The selection will be done by selecting the firm having lowest quotation in Financial Bid (L-1) after finalizing the Technical proposal. While finalizing audit firms, the firms having H.O./Local Branch Office in the State capital of the same State for which the proposal is given may be given preference at the time of finalizing the financial bid. (Such office should be existed within the State for not less than three years as per the ICAI Certificate). That is any firm with 2nd lowest financial bid may be considered for appointment for Statutory Auditor if that firm is having a head office or local branch office in that State.

On completion of selection process, the firm selected shall be awarded the contract of audit of SHS & DHS by issuing the Letter of Award (LOA). The firm should execute a Contract with the SHS within 2 weeks of the award of the issuance of LOA.

In case the bidding firm is found not suitable for audit on any reasonable ground like information by the Ministry/ ICAI/ any State etc., State may reject such proposal without giving any reason.

**State Programme Management Unit
National Health Mission, Uttar Pradesh
SELECTION OF AUDITORS - REQUEST FOR PROPOSAL**

**HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY
AUDIT OF STATE HEALTH SOCIETY (SHS) & DISTRICT HEALTH SOCIETY
(DHS) - (FOR THE FINANCIAL YEAR 2023-24) under National Health Mission
(NHM)**

Govt of India (GOI) in partnership with the States is implementing the National Health Mission which comprises various programs, with the objective of improving medical facilities in the areas and seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections. To facilitate implementation of NHM, State and District level entities (Health Societies) have been registered which work under the administrative control of the Department of Health & Family Welfare. The State Health Society, Uttar Pradesh invites “Proposal for audit” from **firms of Chartered Accountants empanelled with C&AG and eligible for conducting audit of major PSUs for the year 2023-24.**

Detailed RFP: Detailed Request for Proposal (RFP) comprising Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be either downloaded from the State’s website www.upnrhm.gov.in or www.etender.up.nic.in between to

Important Dates:

- i. Last date of download RFP:
- ii. Date for pre-bid conference:
- iii. Last date for submission of Proposal to SHS:
- iv. Date of opening of Technical bid
- v. Date of opening of Financial bid:
- vi. Venue for Pre-bid Conference: Pre-bid Conference would be held at
Mandi Parishad Building, 16 AP Sen Road, Charbagh, Lucknow.

Dr. Pinky Jowel
Mission Director,
National Health Mission,
State Health Society, Uttar Pradesh

Address:

Mission Director,
National Health Mission,
SHS UP, Mandi Parishad Building ,
16 AP Sen Road, Charbagh Lucknow

Email id: mdupnrhm@gmail.com

TOLL FREE NUMBER -104

Terms of Reference (TOR)

For

External Auditor the Agency- National Health Mission (NHM) under the India COVID-19 Emergency Response and Health Systems Preparedness Project funded by World Bank (Credit No. 9086-IN) & Asian Infrastructure Investment Bank (Loan No. AIIB-C1660)

Background:

National Health Mission is one of the implementing agency of the India COVID-19 Emergency Response and Health Systems Preparedness Project (ERHSPP) in the States/UTs through State Health Societies (SHS). The Project seeks to prevent, detect and respond to the threat posed by COVID-19 and strengthen health system preparedness. Under the project, only actual expenditures incurred (including mobilization advances paid to contractors/vendors as per the terms of agreement) by the implementing agencies will be eligible for financing by the World Bank. The implementing agencies will submit separate IUFRR/s reporting the actual expenditure for the Project during such period for reimbursement by the Bank. The same will be subject to reconciliation with audited expenditures reported for the period. Details of the Financial Management and procurement arrangements for the project are available in the Project Implementation Manual (PIM).

Objective of the Audit:

1. The objective of the audit of SHS financial statements is to enable the auditors to express an independent professional opinion on the financial position of funds released to the States/UTs for ERHSPP and to ensure that the funds utilized to project activities have been used for their intended purposes.
2. The books of accounts provide the basis for preparation of Financial Statements. Proper books of accounts as required by law have been maintained by SHS and also maintain adequate internal controls and supporting documentation for the transactions.
3. Audit of this project will be undertaken along with the Annual Audit being done at present for all other activities under NHM by the same auditor.

Scope of the Audit:

1. The audit will be carried out in accordance with the Accepted Indian Auditing Standards and will include tests and verification procedures as the auditors deem necessary.
2. External Auditors to verify all funds have been used in accordance with the established rules and regulations of the project and only for the purposes for which the funds were provided.
3. Goods and services financed are in adherence to the Bank's guidelines for procurement (under Components 2 to 6) and/or Government's rules and regulations (under Component 1) and as per the established rules and procedures & guidance note issued by the Ministry. (Refer: **Annexure-1** for Project Components)
4. Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented.
5. The financial statements have been prepared by the management in accordance with applicable accounting standards and give a true and fair view of the financial position of Project and of its receipts and expenditures for the period ended on that date.
6. Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.
7. Express an opinion as to reasonableness of the financial statements in all material respects.
8. Include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
9. In addition to the audit report, the auditors will provide the following:
 - a. Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.
 - b. Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.
 - c. Report on the implementation status of recommendations pertaining to previous period audit reports.
 - d. Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.

- e. Auditors will verify the Procurements under Component 1 (Emergency COVID-19 Response) which require to be carried out as per Government rules and procedures (Refer procurement Chapter of PIM). In addition, auditors will also verify that anti-corruption undertakings of the World Bank and AIIB have been signed by the seller/contractor/consultant as per the format enclosed with the PIM.
- f. Auditor will carry out detailed audit of 10% of procurements (numbers) samples under Component 1 (samples would be preferably taken from higher valued procurements covering goods and services both) and representative of methods/agencies to be checked for adherence to prescribed guidelines.

Deliverables:

1. Auditor will have to certify the Statement of expenditures as per the FMR Codes designated for the project and its reconciliation with unaudited quarterly FMR submitted to GOI depicting the differences. (Format as per **Annexure-2 as per JS(P) D.O. letter no.F.No.Z-18015/19/2020-NHM-II-Part-1 dated 09/11/2020**)
2. Auditor will issue a management letter specifying the weaknesses, if any, on matters requiring attention of the management.
3. Procurement audit reports in line with scope mentioned under para 9 (e) &(f) above.
4. Auditor to countersign Utilization Certificate prepared by SHS in Form 12C specifying the status of funds received, utilized and unspent balances along with a statement that all procurement procedures have been followed as per WB and AIIB while also certifying that undertaking for Anti-corruption have been signed for all contracts amounting for more than Rs. 3,00,000/- as per the guidance note issued by the Ministry time to time.
5. Auditor to issue Audit Opinion as per the revised format of Audit Opinion. (Format is given as per **Annexure-3**)

ANNEXURE-1

Project components are outlined below:

- Component 1: Emergency COVID-19 Response
- Component 2: Strengthening National and State Health Systems to support Prevention and Preparedness
- Component 3: Strengthening Pandemic Research and Multi-sector, National Institutions and Platforms for One Health
- Component 4: Community Engagement and Risk Communication
- Component 5: Implementation Management, Capacity Building, Monitoring and Evaluation
- Component 6: Contingent Emergency Response Component (CERC)

Annexure-2

FMR FORMAT FOR REPORTING EXPENDITURE UNDER COVID-19 PROJECT(ECRP-I/-II) FOR FY 2023-24					
					Amount in Rs.
Sl.	As per New COVID FMR Codes			Total Provisional Expenditure (As Reported in FMR/SoE)	Variation, if any
No.	FMR Codes	Name of Activity	Audited Expenditure for the FY 2023-24 (w.e.f. 01.4.2023 to 31.03.2024)		
1	2	3	4	5	6
	B.31	COVID 19 (Grand Total)			
1	B.31.1	Diagnostics including sample Transport (Total)			
	B31.1 (a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.1)			
2	B.31.2	Drugs and supplies including PPE and masks (Total)			
	B31.2(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.2)			
3	B.31.3	Equipment/facilities for patient-care including support for ventilators etc. (Total)			
	B.31.3(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.3)			
4	B.31.4	HR (Exiting and Additional) including incentives for Community health Volunteers (Total)			
5	B.31.5	surveillance & mobility Support (Total)			
	B.31.5 (a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.5)			
6	B.31.6	IT systems including Hardware and software.etc. (Total)			
	B.31.6(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.6)			
7	B.31.7	IEC/BCC (Total)			
	B.31.7 (a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.7)			
8	B.31.8	Training (Total)			
	B.31.8 (a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.8)			
9	B.31.9	Miscellaneous (Total)			

	B.31.9(a))	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.9)			
TOTAL EXPENDITURE					
Unspent balance as on 01/04/2023					
Funds Received From GOI during the Year					
UNSPENT BALANCE WITH STATE as on 31/03/2024					
SIGNATURE BY STATE MISSION DIRECTOR			SIGNATURE BY STATE DIRECTOR FINANCE	SIGNATURE BY STATE AUDITOR	
PLACE					
DATED					

FORMAT OF AUDIT REPORT/OPINION

To,

The Mission Director,

..... State Health Society,

.....

Introduction

We have audited the accompanying expenditure statements / financial statements of the society under National Health Mission [partly financed for **India COVID-19 Emergency Response and Health Systems Preparedness Project under World Bank Credit No. 9086-IN & Asian Infrastructure Investment Bank (AIIB) Loan No. AIIB C1660 (COFN)**] implemented through theState Health Society, as of 31st March, 2024.

Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In forming our opinion we have relied upon the audit findings / observations in(nos.) District Health Society/..... State Health Society's financial statements, which have been audited by other auditors. We believe that our audit provides a reasonable basis for our opinion.

Opinion

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the State Health Society, so far as appears from our examination of the books.

- c. The statements of account dealt with this report are in agreement with the books of account.
- d. The statements of account dealing with this report include funds received from **World Bank under NHM for COVID-19 (Cr. No. 9086-IN) & Asian Infrastructure Investment Bank (AIIB) Loan No. AIIB C1660 (COFN)** and *We have audited the accompanying expenditure statements / financial statements for the India COVID-19 Emergency Response and Health Systems Preparedness Project, under IBRD Loan 9086-IN, implemented by this Society.*

*In addition, (a) with respect to FMR/SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; (b) the expenditures so claimed are eligible for financing under the Legal Agreement; and (c) Procurements under Component 1 (**Emergency COVID-19 Response**) have been carried out as per the agreed procurement procedures.'*

With respect to certification (c) above, it is clarified that all procurements of goods/services/works under Component-1 are carried out as per the Government rules and procedures. It is further confirmed that the Anti-corruption undertaking of the World Bank has been signed by the seller/contractor/consultant and is enclosed in the contract file. Further (a) Sample of 10% of procurements under Component 1 based on value (rather than number of contracts) and representative of methods/agencies to be checked for adherence to prescribed guidelines; and (b) In the report the value of contracts (in the reporting period) under Component 1 in the State have been mentioned.

- e. Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.
- f. In our opinion and to the best of our information and according to the explanations given to us the said consolidated accounts of the State and District Societies, gives the information in the manner so required and give a true and fair view:-
 1. In the case of the balance sheet, of the State of affairs of the Society as at 31stMarch,2024.
 2. In the case of the Income and Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on that date.
 3. In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.

- g. In addition with respect to FMR/SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred;
- h. The expenditures so claimed are eligible for financing under the Credit Agreement; and
- i. Procurements have been carried out as per the Program Implementation/ Procurement Manual by NHM and other concerned Division(s) of the Govt. of India.

Place:

Date:

Signature of Auditor (s)

Notes:-

1. In case, a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.
2. Audit Report to be accompanied by:
 - a) Management Letter stating the status of implementation of Program and response on the remarks of the auditors.
 - b) Reconciliation of Expenditure as per FMR/SOEs claims with the actual expenditure as reported in the audited financial statements.
3. Matters which have been underlined/ italics need proper attention of the auditor.

**Terms of Reference (TOR)
for
Statutory auditor for Pradhan Mantri – Ayushman Bharat Health Infrastructure
Mission. (PM-ABHIM)(Loan no. L4032)**

Back ground

PM-ABHIM for the health sector focus on developing capacities of health systems and institutions across the continuum of care at all levels, primary, secondary and tertiary, to prepare health systems in responding effectively to the current and future pandemics/disasters.

Under the project, expenditure incurred for the Strengthening Comprehensive Primary Healthcare in Urban Areas are eligible for financing. The State Health Societies will submit the separate annexure with the audit reports outlining the major activities covered in the project.

Objective of the Audit:

1. The objective of the audit is to provide assurance that the program financial statements present a true and fair view of the operations and are free from misstatements.
2. The books of accounts provide the basis for preparation of Financial Statements and adequate internal controls and supporting documentation are done for the transactions.
3. Audit of this project will be undertaken along with the Annual Audit being done at present for all other activities under NHM by the same auditor.

Scope of the Audit

The scope of the audit is subject to the RFP issued for appointment of Statutory Auditors including the entities covered under PM-ABHIM.

Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented.

The financial statement should give true and fair view of the financial position of Project and of its receipts and expenditures for the period ended on that date.

The consolidated financial statements of State Health Society shall include the scheme of PM-ABHIM besides additional annexure and observations required to be submitted.

Audit observations other than auditors reservation for a qualified audit opinion highlighting the deficiencies noted relating to accounting and internal controls including internal control environment, Ayushman Bharat – Health & Wellness Centres and PM-ABHIM shall be given separately in form of a management letter.

Auditors' Opinion

To,
The Mission Director,
..... State Health Society,
.....

Report on the Project Financial Statements

We have audited the accompanying audited project financial statements (APFS) comprising a balance sheet as at 31 March 2024, income and expenditure statement for the period ended 31 March 2024, related cash flow statement also for the same period ended and other related statements of the State Health Society which is implementing a project partly financed **by ADB Loan 4032-IND:Strengthening Primary Health Care in Urban Areas Program** under Pradhan Mantri – Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) program, Result Based Lending (RBL) for the year ended 31st March, 2024.

These statements are the responsibility of the Project's management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

Scope and Basis for Opinion

We have conducted our audit in accordance with standards of auditing (SA) issued by the Institute of Chartered Accountants of India (ICAI) and as per scope provided in applicable terms of reference (TOR). The audit standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We are independent of the Society, in accordance with the code of ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Society and also under the terms of program agreement signed between ADB and the Ministry of Health and Family Welfare (MOHFW) dated 23 November 2021 section 2.08 (a), (b) and (c). We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a reasonable basis for our opinion.

Opinion

In our opinion, the accompanying financial statements give a true and fair view , in conformity with the accounting principles generally accepted in India, of the state of affairs of the society as at 31 March 20XX, {profit} or {loss} from the statement of income and expenditure and its cash flows for the year ended on that date[OR] give a true and fair view subject to observations as listed below [OR]do not give a true and fair view [OR] we do not express an opinion on the accompanying financial statements of the society. Because of the significant matters described on basis for disclaimer of opinion, we have not been able to obtain sufficient and appropriate evidences to provide a basis for an audit opinion on these financial statements.

Additionally, in our opinion:

- 1 Proceeds of the loan from ADB loan 4032-IND have been utilized for the purposes as per ADB Loan and program agreement. We further confirm that total eligible expenditure incurred INR XXXXXX till 31 March 20XX are as per these audited financial statements.
- 2 Financial covenants in the ADB loan 4032-IND loan agreement have been complied with.
- 3 We confirm that the Disbursement Linked Indicators (DLI) has been fully achieved under the DLI verification protocol.
- 4 Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.

Additional observations on internal control deficiencies are presented at Annexure -A in form of a management letter (to be attached to highlight observations under Ayushman Bharat – Health & Wellness Centres and PM-ABHIM) or In absence of any internal control deficiencies observed during our course of audit, no separate management letter has been issued.

Place:

Date:

Signature of Auditor (s)
UDIN No.

Statement of Eligible Expenditure under Strengthening of Comprehensive Primary Healthcare in Urban Areas						
S.No.	FMR Codes	Name of Activity	Audited Expenditure for the FY 2023-24 (w.e.f. 01.04.2023 to 31.03.2024)	Amount in Rs. Crore		
				Provisional Expenditure as per FMR	Variance %	Reasons for variance
I.	PM-ABHIM					
	To be filled in	Ayushman Bharat - Urban health and wellness centres (UHCs)				

II.	NUHM (excluding capital expenditure)					
	To be filled in	Planning & Mapping				
	To be filled in	Programme Management				
	To be filled in	Training & Capacity Building				
	To be filled in	Strengthening of Health Services				
	To be filled in	Regulation & Quality Assurance				
	To be filled in	Community Processes				
	To be filled in	Innovative Actions & PPP				
	To be filled in	Monitoring & Evaluation				
	To be filled in	Other, if any (Please specify)				
		Total Expenditure				
	Signature of State Auditor		Signature of Director Finance	Signature of Mission Director		

STATE HEALTH SOCIETY			Schedule.....
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER PM-ABHIM AS ON 31-03-2024			
A) Fund Received During The Year : Date Sanction No Amount			Amount (In Rs.)
			Figure A
			Figure B
B) Total Fund Available For Spending (A+B)			Sub-total

C) EXPENDITURE DURING THE YEAR		
S.NO	Major Head	Total Expenditure
1	Ayushman Bharat - Health & Wellness Centres (AB-HWCs) in rural areas in seven High Focus States (Bihar, Jharkhand, Odisha, Punjab, Rajasthan, Uttar Pradesh and West Bengal) and three NE States (Assam, Manipur and Meghalaya).	
2	No. of Ayushman Bharat - Health & Wellness Centres (AB-HWCs) in Urban areas	
3	Block Public Health Units in 11 High Focus States/UTs (Assam, Bihar, Chhattisgarh, Himachal Pradesh, UT-Jammu and Kashmir, Jharkhand, Madhya Pradesh, Odisha, Rajasthan, Uttar Pradesh and Uttarakhand).	
4	Integrated District Public Health Laboratory (No of districts)	
5	Critical Care Hospital Blocks in 602 districts	
	Grand Total PM Ayushman Bharat Health Infrastructure Mission	
	Sub Total	
D) REFUNDED TO GOI		
E) Unspent Balance as on 31-03-2024		
Chartered Accountants State Finance Officer Mission Director		

FORMAT OF AUDIT REPORT

To,

The Mission Director,

..... State Health Society,

.....

Introduction

We have audited the accompanying expenditure statements / financial statements of the Flexible Pool for RCH and Health System Strengthening National Health Programme and Urban Health Mission . implemented through theState Health Society, as of 31st March, 2024

Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In forming our opinion we have relied upon the audit findings / observations in(nos.) District Health Society/State Health Society's financial statements, which have been audited by other auditors. We believe that our audit provides a reasonable basis for our opinion.

Opinion

- a. The statements of account dealing with this report include funds received from **GFATM under RNTCP (Global Fund Grant No. IND-T-CTD 1620)**.
- b. The audited financial statements include funds received from the Asian Development Bank under "Supporting National Urban Health Mission – Results Based Lending" , Loan # 3257 dated July 28, 2015", and amounts claimed under the loan are eligible for financing under the credit arrangements. The expenditure as mentioned in the respective schedule for NUHM has been incurred during the year under review for the National Urban Health Mission by the SHS from all sources of funds including loan proceeds, and allocation for use of loan proceeds has not been shown separately.
- c. We have obtained all the informations and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.
- d. In our opinion, proper books of account have been kept by the State Health Society, so far as appears from our examination of the books.
- e. The statements of account dealt with this report are in agreement with the books of account.
- f. Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.
- g. In our opinion and to the best of our information and according to the explanations given to us the said consolidated accounts of the State and District Societies, gives the information in the manner so required and give a true and fair view:-

1. In the case of the balance sheet, of the State of affairs of the Society as at 31st March, 2024
 2. In the case of the Income and Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on that date.
 3. In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.
- h. In addition with respect to FMR/SOEs, adequate supporting documentation has been maintained to support claims to the GFATM for reimbursements of expenditures incurred;
- i. The expenditures so claimed are eligible for financing under the Credit Agreement; and
- j. Procurement of goods and services has been carried out as per the Procurement manual by Central TB Division and other concerned division of the Govt. of India.

Place:

Date:

Signature of Auditor (s)

Notes:-

1. In case, a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.
2. Audit Report to be accompanied by:
 - a) Management Letter
 - b) Reconciliation of Expenditure as per FMR/SOEs claims with the actual expenditure as reported in the audited financial statements.
3. Matters which have been underlined needs proper attention of the auditor.

FINANCIAL MANAGEMENT LETTER

(Format to be incorporated as part of the Audit Report)

Name of the State:

S. No.	Item	Remarks/ Response
1	Accounting and Funds flow	
2	Are District Units legally registered entities under the Societies Registration Act?	
3	Status in respect of guidelines issued in March 2012 on financial, accounting, auditing, funds flow & banking arrangements at State & district level.	
4	Are the books being maintained as suggested in the Finance and Accounts Manual? (please list the books of accounts maintained at the State and District level)	
5	In the General Ledger, are the ledger accounts (at a minimum) as per the activity heads in the Financial Reporting Formats? If not how are financial reports complied?	
6	Is there a clear understanding on the on the nature of expenditure to be charged under each account head?	
7	What is the basis of recording expenditure at State and District level i.e. is it based on actual expenditure reported by Districts/ sub district units or are transfers recorded as expenditures?	
8	In case transfers are recorded as expenditures, is there a system of monitoring the expenditures reported against the transfers and eliminating inter unit transfers, while submitting consolidated Financial Report of the State to MOHFW?	
9	Is any computerized accounting system in use and if yes, what are the outputs?	
10	Are there any delays in receiving funds from the centre to states and states to districts? Has the project or any component been out of funds in the last one year?	
11	Are funds transferred by State Health Society to District Societies or directly to Bank accounts in the name of CHMO or DMO?	
12	Whether the State is transferring the funds to Districts electronically or by physical transfer?	
13	Whether the fund transfer by State to Districts is being done pool wise like RCH flexible pool or does the State carry out activity wise fund transfer to the Districts.	
14	What is the average frequency of fund transfer in a year?	
15	To what extent have financial powers been delegated at the state, district and block levels?	
16	Are they aware of the new draft guidelines circulated by the centre for delegation of administrative /financial powers under NRHM?	
17	Problems being faced/ outstanding issues on accounting or	

S. No.	Item	Remarks/ Response
	fund management or banking arrangements	
2	Internal Control (iii) Are Financial Management Indicators being compiled regularly? Copy of latest indicators may be requested (iv) How are FM Indicators being used or followed up? (v) Has SPMU been carrying out field checks on basic financial controls (appendix 13 A of Manual) (vi) Is there a system of recording, monitoring and settlement of advances at all levels i.e. State, District and sub districts? (vii) Is there an ageing of the advance and are there old un-settled advances with staff and others? (viii) Are further advances provided without settlement of old advances? (ix) What steps are being taken to settle old advances, if any? (x) Does the project follow the system of single signatory or joint signatories? Who are the signatories to the bank account (s)? (xi) How many Bank accounts are being maintained and are Bank reconciliations carried out on a monthly basis? (xii) Problems being faced/ outstanding issues on internal controls. (xiii) Report any procurement which has not been carried out as per the procurement manual of the individual programmes such as; RCH-II, RNTCP, IDSP etc.	
3	Financial Reports: ii. Are States familiar with the guidelines for preparation of Revised FMR iii. Are the reporting heads in the FMR aligned with the AWP and with the ledger accounts in the General Ledger (to check both at the State and District units) iv. Are monthly FMRs submitted by the districts to states on a regular basis? Has the state consolidated the monthly FMRs from the districts for the first quarter of the FY? If so, has it been sent to the Centre and when? (a copy of the last financial report sent may be requested) v. Statement of Fund Position: Whether prepared or not? (Verify the figures from the books of accounts for any quarter as a cross-check measure). vi. Do the FMRs go to FMG and programme divisions vii. What are the checks being exercised while preparing FMRs? viii. Is physical progress being captured in time and consistently? ix. Is physical progress is reported in the FMR along with the financial progress. x. Problems being faced/ outstanding issues on financial reporting	
4	Audit: <u>External:</u> Is there a TOR for external auditors and is it as per the TOR	

S. No.	Item	Remarks/ Response
	provided in the FM Manual/ RFP? - Has the auditor(s) been appointed for State and District Societies for the year 2023-24? - If yes/no, what was the process of selection of auditors? For 2023-24 were they from the shortlist circulated by FMG? - Was a tendering processes were followed /will follow to appoint the Auditors? - Are the bids evaluated for contracting auditors based on technical inputs or are they cost based? - What are the fee rates, the coverage and the time period for which auditors have been contracted? - Has a single audit firm been appointed or have districts been divided amongst firms? - Is there a concept of lead auditor to quality assure the audit? - Has SPMU received the model audit report sent by FMG? - Have the audit observations on the audit report for previous FY been shared by the FMG? - What is the practice for follow up on audit observations? - Did the auditor visit the districts or districts officials were called at the State along with the records? Internal: - Does the State have a system of internal/ concurrent audit? - Does State plan to have internal or concurrent audit on monthly or quarterly basis? - Are internal audit observations being received regularly and being acted upon? - Please elaborate on effectiveness and implementation of Concurrent Audit existed in the vii. State viii. Districts Concurrent audit: q. Is the state has appointed concurrent auditor for audit of state and all districts? r. Is the concurrent auditor has been appointed as per the guidelines of the Ministry? s. Is the concurrent auditor has submitting concurrent audit report regularly? t. Is the action taken report (ATR) has been submitted by the district to the state and follow up has been taken by the state? u. Is the State has submitted executed summary to the Ministry? v. Concurrent audit is being done monthly or quarterly?	

CHECK-LIST FOR AUDITORS OF STATE HEALTH SOCIETY

<u>Sl. No.</u>	<u>PARTICULARS</u>	<u>YES</u>	<u>NO</u>	<u>REMARKS</u>
1.	Whether Audit Opinion is in the prescribed format giving the World Bank Credit No.			
2.	Whether the Annual Financial Statements (AFS) are in the prescribed format for Balance Sheet, Income & Expenditure Account and Receipt & Payment Account			
3.	Whether the Financial Statements include the Bank Reconciliation Statement as on last day of the year			
4.	Whether Financial Monitoring Report for the last quarter has been certified by the auditors and forms part of Annual Financial Statements			
5.	Confirm that no advances to Districts/ Blocks/PHCs/CHCs and any other Agency are shown as expenditure			
6.	Are there advances outstanding for long (greater than 6 months)			
7.	Whether the Utilisation Certificate for all the Sanctions has been attached			
8.	Are the Utilisation Certificates are signed by the Mission Director or any other authorised person, Program Manager and by the Auditor			
9.	Whether auditor has certified that the amount of utilisation in the Utilisation Certificate is tallied with the Income & expenditure Account of the relevant period			
10.	Confirm that the Consolidated Annual Financial Statements include all the districts annual statements based on the books maintained by			

	them and have been duly audited by the same auditor or any other auditor			
11.	Whether Management Letter has been prepared by the Auditors			
12.	Whether Management has offered its comments on the observations of the Auditor in the Management Letter			
13.	Whether the Annual Financial Statements are consolidated on the basis of audited districts accounts and not on the basis of expenditures reported by the districts			
14.	Have you ensured that the Annual Financial Statements have been consolidated for Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission			
15.	Whether Accounting Policies and Notes on Accounts have been appended to the AFS			
16.	Are you sure that none of expense of any activity has been merged with that of any other activity			
17.	Are you sure that all the expenses have been properly reflected as per the Heads of Accounts as shown in the FMR for each programme			
18.	Whether the accounts finalisation instructions issued by each Programme Division has been followed or not			
19.	Whether a confirmation certificate regarding the inclusion of all bank accounts of SHS etc. duly signed by Mission Director and Director Finance has been obtained and attached with the Report			
20.	Whether the SHS has claimed interest in delay of transfer of funds from State Treasury to SNA A/C of SHS in case of Central Grants from the date of receipt of funds by the State			

21.	Whether the auditor has ascertained the delay in transfer of Central Government Grants from State Treasury to SNA A/C of State Health Society			
-----	---	--	--	--



इन्द्राणी कौशल, आई.ई.एस.
Indrani Kaushal, IES
आर्थिक सलाहकार
Economic Adviser



भारत सरकार
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
निर्माण भवन, नई दिल्ली-110011

GOVERNMENT OF INDIA
MINISTRY OF HEALTH & FAMILY WELFARE
NIRMAN BHAWAN, NEW DELHI - 110011

D.O. G-25020/1/2015-16-NHM-(F)
Dated 8th February, 2024

Dear Sir/Madam,

The process of conducting the Statutory Audit of the State and District Health Societies for the financial year ending 31st March 2024 is now to be initiated by the States/UTs. The process is to be completed as per schedule and the consolidated Audit Report should be submitted to this Ministry by 31st July 2024.

2. As done in the previous year, the appointment of Auditor is to be made on the basis of Open Tender System. Annual Statutory Audit shall be done by Chartered Accountant firms empanelled with C&AG and eligible for conducting audit of major PSUs. The Request for Proposal (RFP), 2023-24 is enclosed herewith for guidance and initiating timely action. A separate chapter on COVID-19 Emergency Response and Health System Preparedness project (ECRP-I) has been included as a part of RFP 2023-24 and a separate chapter on PM-ABHIM also been included as a part of RFP for the FY 2023-24. It may be noted that Utilization Certificate (UCs) for ECRP-I, ECRP-II and PM-ABHIM needs to be submitted separately by the Statutory Auditor. In order to facilitate this process, RFP 2023-24 and List of empanelled auditors for the FY 2023-24 are attached herewith. All requisite documents related to RFP 2023-24 would be available on the website of National Health Mission www.nhm.gov.in under the link "Financial Management Group".

3. I would request that the process for appointment of Statutory Auditor for the FY 2023-24 may be initiated at the earliest as per the RFP 2023-24 so that various steps involved as listed are completed in time and the Audit Report is submitted to the Ministry by 31st July 2024.

With regards,

Yours sincerely,

Indrani
(Indrani Kaushal)

Encl: As above

To

Additional Chief Secretary/Principal Secretary/Secretary, (H&FW) - All States/UTs

Copy to:

Mission Director, (National Health Mission) - All States/UTs

APPENDIX - A

FEATURES OF ANNUAL FINANCIAL STATEMENTS:-

- 1 The format has been designed to consolidate the audited balance sheet of all the programmes for the respective state and all districts of the state.
- 2 Any amount released from the state to district is to be treated as advances given for the implementation of the programme.
- 3 In the balance sheet, a fixed assets reserve fund has to be created by the state as well as districts for the amount of fixed assets purchased out of the grant received during the year. Accordingly, unspent grant of the respective programme will get reduced by the amount of fixed assets purchased.
- 5 In the Income & Expenditure a/c, in the income side grant received is to be shown equivalent to the amount of expenditures for each programme separately.
- 6 Grant in aid released/sanctioned by the Govt. of India at the fag end of the year are to be shown as grant received during the year and if not received during the same year, the same is to be shown as grant in aid/remmittance in transit.
- 7 Any formats/instructions issued by any programme division like RNTCP are to be strictly followed in accordance with these formats.
- 8 Heads of Expenditures in Schedule I-A,B,C..... are to be given as per the latest Financial Management Report (FMR)
- 9 Name of State Health Society, given in the format **is only an indicative.**
- 10 **In Schedule-II-A of Fixed Assets** - only those assets are to be shown which are purchased for use in the office of the SHS/DHS like Computers, Furnitures, Laptop etc. Other fixed assets which are purchased for the programme and transferred to the State or District Authoritues like Mobile Medical Van, Ambulance, Microscope etc. purchased under any programme of RNTCP, Additionalities under NRHM, IDSP etc. are to be booked as expenditure of the relevant programme and not to be included in the Schedule of Fixed Assets.

Balance Sheet as on 31-03-2024

Previous Yr. At 31-03-23	Liabilities	Sch. Ref.	Current Yr. At 31-03-24	Previous Yr. At 31-03-23	Assets	Sch. Ref.	Current Yr. At 31-03-24
	<u>Reserve & Surplus</u>						
	Opening Balance (Surplus)	Figure A of Sch.		Figure A of Sch.	Fixed Assets	II-A	Figure D of Sch.
	Add/Less : Surplus/Deficit for the year	Figure B of Sch.	Total		Attach head wise schedule (Should be equal to Capital Fund)		
	<u>Unspent Grant</u>						
Figure A of Sch.	RCH-I	Figure E of Sch.	I-A	Figure A of Sch.	Loan & Advances	IV-A	Figure E of Sch.
Figure A of Sch.	EC SIP	Figure E of Sch.	I-D	Figure A of Sch.	EC SIP	IV-C	Figure E of Sch.
1	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission			1	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission		
Figure A of Sch.	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	Figure E of Sch.	I-B	Figure A of Sch.	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	IV-B	Figure E of Sch.
	Non-NHM Funds	I-C		Figure A of Sch.	Non-NHM Funds	IV-D	Figure E of Sch.
Figure A of Sch.	Fixed Assets Reserves Fund A/C	Created to the extent of assets capitalised	Figure D of Sch.		Other Current Assets	V	
					Closing Balances :		
Figure A of Sch.	Current Liabilities	III	Figure D of Sch.	Figure A of Sch.	Cash in Hand	VI	Figure C of Sch.
				Figure B of Sch.	Bank Balance	VI	Figure D of Sch.
					Cheques/Draft in Hand	VII	Figure A of Sch.
1	Total		0	1	Total		0

Mission Director

STATE HEALTH SOCIETY

All Societies are advised to follow Cash Basis of Accounting System

Income & Expenditure For The Year Ending 31-03-2024

Previous Yr. At 31-03-23	Expenditure	Sch. Ref.	Current Yr. At 31-03-24	Previous Yr. At 31-03-23	Income	Sch. Ref.	Current Yr. At 31-03-24
	RCH-I	I-A	Figure C of Sch.		Grant Received		
	EC SIP	I-E			RCH-I		To be shown only to the extent of grant amount utilised during the year
1	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission				Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission		
	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	I-B	Figure C of Sch.		Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	I-B	Figure C of Sch.
	Non-NHM Funds	I-T			Non-NHM Funds	I-T	
	Others (Please specify)						
	Income Over Expenditure (Surplus)				Interest Earned	VIII	Figure B of Sch.
					Expenditure Over Income (Deficit)		
1	Total		0	0	Total		0

Place :

Date :

Chartered Accountants

State Finance Officer

STATE HEALTH SOCIETY	
Receipts & Payments Account for the Year Ended 31-03-2024	
	Amount in Rupees

Amount in Rupees

RECEIPTS

RECEIPTS							
Opening Balance							

[illegible]

PAYMENTS	
----------	--

[illegible]

Schedule I

STATE HEALTH SOCIETY

SCHEDULE OF RESERVE & SURPLUS FUND As on 31-03-2024

PARTICULARS	AMOUNT
OPENING BALANCE AS ON 1.4.2023	
ADD/LESS:	
SURPLUS/DEFICIT FOR THE YEAR AS PER INCOME & EXPENDITURE A/C	
CLOSING BALANCE AS ON 31.3.2024	

STATE HEALTH SOCIETY								Schedule I-A
SCHEDULE OF EXPENDITURE, UNSPENT BALANCE UNDER RCH-I AS ON 31-03-2024								In Rs.
S.No.	Name of Scheme	Opening Balance 01-04-2023	Fund Received during Year (including Funds in Transit)	Expenditure as per State Level	Expenditure as per District Level	Total Expenditure at State & District Level	Refunded to GOI	Unspent Balance as at 31-03-2024
1	24 hrs Delivery				As per Chart given below			
2	Salary to Lab Tech.							
3	MTP Training							
4	NSVT							
5	Urban Health Project							
6	Urban Parivar Kalyan							
7	IEC							
8	Salary to ANM							
9	Computer Assistant							
10	Major Civil Work							
11	EAG Activities							
12	Minilap							
13	MNGO							
14	Others (Please specify)							
Total		Figure A	Figure B			Figure C	Figure D	Figure E
Note : Please reconcile the balance of RCH lying with Districts as well State Level, and refund to GOI								
Chartered Accountants			State Finance Officer			Mission Director		

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	Total						

The figures will be plotted here are the total figure of sub heads as per newly prepared annex

The figures will be plotted here are the total figure of sub heads as per newly prepared annex

STATE HEALTH SOCIETY					Schedule I-D	
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER EC - SIP AS ON 31-03-2024						
A) Opening Balance as on 01-04-2023 B) Fund Received During The Year : DateSanction NoAmount - - - C) Total Fund Available For Spending (A+B) D) EXPENDITURE DURING THE YEAR					Amount (In Rs.)	
					Figure A	
					Figure B	
					Sub-total	
S.NO	Major Head	State Level	Districts Level	Total		
1	-					
2	-					
3	-					
4	-					
5	-		As Per Chart			
6	-		given below			
7	-					
8	-					
9	-					
10	-					
	Purchase of Fixed Assets:		as per schedule	Figure C1		
			IV A,B....			
	Sub Total			Figure C	Total	
E) REFUNDED TO GOI					Figure D	
F) Unspent Balance as on 31-03-2024 (C-C1-D-E)					Figure E	
Chartered Accountants		State Finance Officer		Mission Director		

CHART OF EXPENSES AT DISTRICT LEVEL					
S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	Total				

STATE HEALTH SOCIETY					Schedule I-C	
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER Non NHM Funds AS ON 31-03-2024						
A) Opening Balance as on 01-04-2023 B) Fund Received During The Year : UNICEF DFID USAID IPP Global IHBP Any other Date Sanction No Amount					Amount (In Rs.)	
					Figure A	
					Figure B	
C) Total Fund Available For Spending (A+B)					Sub-total	
D) EXPENDITURE DURING THE YEAR						
S.NO	Major Head	State Level	Districts Level	Amount		
1	UNICEF		As Per Chart given below			
2	DFID					
3	USAID					
4	IPP Global					
5	IHBP					
Total						
Purchase of Fixed Assets:			as per schedule IV A,B....	Figure C1		
Sub Total				Figure C	Total	
E) REFUNDED					Figure D	
F) Unspent Balance as on 31-03-2024 (C-C1-D-E)					Figure E	
	DFID					
	USAID					
	IPP Global					
	IHBP					
Chartered Accountants State Finance Officer Mission Director						

Schedule II-A
STATE HEALTH SOCIETY

SCHEDULE OF FIXED ASSETS RESERVE FUND As on 31-03-2024

PARTICULARS	AT STATE	AT DISTRICT	TOTAL
<u>OPENING BALANCE AS ON 1.4.2023</u>			
ADD:			
ASSETS ACQUIRED DURING THE YEAR			
LESS:			
ASSETS SOLD / DISCARDED DURING THE YEAR			
<u>CLOSING BALANCE AS ON 31.3.2024</u>			

STATE HEALTH SOCIETY

SCHEDULE OF FIXED ASSETS As on 31-03-2024

S.No.	Assets	LIST (Detail of individual assets)	Opening Balance 01-04-2023	Purchased During the Year	Disposed off During the Year	Closing Balance 31-03-24	Balance as on 31.03.24 at District level	Total as on 31.03.24
A	RCH-I STATE LEVEL	A						
	Sub Total						List B	
T	Others (please Specify) STATE LEVEL	A						
	Total (A to T)		Figure A	Figure B	Figure C	Figure D		
Chartered AccountantsMission Director								

LIST - A
Name of the Programme:RCH-1/Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission
(Separate Schedule for each programme)

Sl. No.	Name of the Assets	Opening Balance 01-04-2023	Purchased During the Year	Disposed off During the Year	Closing Balance 31-03-2024
1	Air Condition				
2	Computers				
3	Furnitures & Fixtures				
	Total				

LIST - B

Sl. No.	Name of the Districts	Air Condition as on 31.03.2024	Computers as on 31.03.2024	Furnitures & Fixtures as on 31.03.2024	Total Balance 31-03-2024
1	A				
2	B				
3	C				
4	D				
5	E				
6	F				
7	G				
8	H				
	Grand Total				

STATE HEALTH SOCIETY

SCHEDULE OF Current Liabilities as on 31-03-2024

S.No.	Particular	Opening Balance 01-04-2023	Addition	Settled	Balance As on 31-03-2024	Balance at Districts As on 31-03-2024 (as per chart below)	TOTAL
A	<u>RCH-I</u> Add detail (Such as TDS Payable) Sub Total						
	<u>Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission</u> Add detail Sub Total						
B	<u>EC SIP</u> Add detail Sub Total						
F	<u>Others (please Specify)</u> Add detail Sub Total						
T							
	Total (A to K)	Figure A	Figure B	Figure C	Figure D		
Chartered Accountants State Finance Officer Mission Director							

CHART OF Closing Balance of Current Liabilities as on 31.03.2024 AT DISTRICT LEVEL

[illegible]

Schedule IV-A

STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under RCH-I as on 31-03-2024

SL. NO.	Name of Districts	RCH-Phase I					
		Opening Balance	Advance Given during the year	Expenditure during the year		Refunded during the year	Closing Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
At State level:							
1	Name of Agencies etc.						
2							
3							
4							
	Total	Figure A	Figure B	Figure C		Figure D	Figure E
Chartered Accountants		State Finance Officer		Mission Director			

For more clarity and details
another similar kind of chart

Sl. No.	Name of District	Name of Blocks	Particulars of Rev. Exp.	Amount of Rev Exp (Rs.)
1	D1	B1		
		B2		
		B3		
		B4		
		B5		
Total revenue Expenses of the district D1				
2	D2	B1		
		B2		
		B3		
		B4		
		B5		
Total revenue Expenses of the district D2				
SUM TOTAL OF REVENUE EXPENSES OF THE DISTRICTS				✓

Schedule IV-B

STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission as on 31-03-2024

SL. NO.	Name of Districts/Agencies	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission					
		Opening Balance	Fund Release	Expenditure		Refund	Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
At State level							
1	Name of Agencies etc.						
2							
3							
4							
Total		Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted



STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under Flexipool, Immunization as on 31-03-2024

SL. NO.	Name of Districts/Agencies	EC-SIP					
		Opening Balance	Fund Release	Expenditure		Refund	Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
At State level							
1	Name of Agencies etc.						
2							
3							
4							
	Total	Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted

Schedule IV- D
STATE HEALTH SOCIETY

SCHEDULE OF Advance Given to Staff at State & District Level

S.No.	PARTICULAR	Opening Balance 01-04-2023	GIVEN During 2023-24	Refunded/ Settled	Balance as on 31-03-2024
State Level:					
1	Name of Staff etc.				
District Level: (as per chart below)					
	Total		Figure B		Figure E

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Opening Balance 01-04-2023	GIVEN During 2023-24	Refunded/ Settled	Balance as on 31-03-2024
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	Total				

STATE HEALTH SOCIETY				Schedule V
SCHEDULE OF OTHER Current ASSETS As on 31-03-2024				
S.No.	PARTICULAR	State Level	District Level (as per chart below)	Balance District + State as on 31-03-2024
A	<u>RCH-I</u> Add detail (Such as Security deposit)			
	Sub Total			
B	<u>Flexible Pool for RCH & Health System Strengthening.</u> <u>National Health Programme and Urban Health Mission</u> Add detail			
	Sub Total			
F	<u>EC SIP</u> Add detail			
	Sub Total			
T	<u>Others (please Specify)</u> Add detail			
	Total (A to T)	Figure A	Figure B	Figure D

CHART OF Closing Balance of Current Assets as on 31.03.2024 AT DISTRICT LEVEL

[illegible]

STATE HEALTH SOCIETY

Schedule of Cash & Bank Balance AS ON 31-03-2024

Sl. No.	Particular of Bank/Cash	Opening Balance as on 01.04.23		Closing Balance as on 31-03-2024	
		Cash	Bank	Cash	Bank
A	<u>RCH-I</u>				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
B	<u>Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission</u>				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
F	<u>EC SIP</u>				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
T	<u>Others (please Specify)</u>				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
	Total (A to K)	Figure A	Figure B	Figure C	Figure D
Chartered Accountants State Finance Officer Mission Director					

Name of the Programme: RCH-1/RCH Flexible Pool/Immunization/NRHM/any NDCPs Programme
(Separate Schedule for each programme)

List of District wise Opening & Closing balances of Cash & Bank

List A

Sl. No.	Name of the Districts	Opening Balance as on 01.04.2023		Closing Balance as on 31-03-2024	
		Cash	Bank	Cash	Bank
1	A				
2	B				
3	C				
4	D				
5	E				
6	F				
7	G				
	Grand Total				

NOTE: District Bank Balances may be merged with the Advances to the Districts.

STATE HEALTH SOCIETY

Schedule of Cheques/DD in Hand AS ON 31-03-2024

Sl. No.	Cheque/DD No	Date	Received From	Amount (Rs.)
At State Level:				
At District Level:				
1	District-A			
2	District-B			
3	District-C			
4	District-D			
5	District-E			
	Total			Total A

Chartered Accountants

State Finance Officer

Mission Director

Schedule VIII

STATE HEALTH SOCIETY

Schedule of Interest Earned at State & Districts during the year 2023-24

Sl. No.	Bank	Used for	Bank Balance as on 31st March, 2024 (as per Books)
	State Level :		
A	Bank - 1	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	
B	Bank - 2		
C	Bank - 3		
D	Bank - 4		
E	Bank - 5		
F	Bank - 6		
	District Level:		
G	Bank - 1	as per List A	as per List A
	Grand Total		Figure C
Chartered Accountants State Finance Of Mission Director			

List A

Sl. No.	Name of the Districts	Bank Balance as on 31st March, 2024 (as per Books)
1	A	
2	B	
3	C	
4	D	
5	E	
6	F	
7	G	
	Grand Total	

Schedule IX

STATE HEALTH SOCIETY

SCHEDULE OF OF AUDIT FEE FOR STATE & DISTRICTS FOR THE YEAR ENDING on 31-03-2024	
--	--

[illegible]

A new format may be introduced to get a details of UCs at a glance:

[illegible]

Delay in transfer of funds (in

[illegible]

Days) for 2023-24

(Annexure E-5)

Date of Crediting by RBI to State Treasury	Date of Crediting into SNA A/c of SHS	Difference of days in Crediting from State Tres. To SNA A/C of SHS	Total No. of Days Lapsed till date(31.03.24)

[illegible]

Funds (in Days) for 2022-23**(Annexure E-4)**

Date of Crediting into SNA A/C of SHS A/C	Difference of days in Crediting from State Tres. To SNA A/C of SHS	Total No. of Days Lapsed till date(31.03.23)

Delay in transfer of funds (in Days) for 2021-22

(Annexure E-3)

[illegible]

Delay in transfer of funds (in Days) for 2020-21

(Annexure E-2)

[illegible]

(Annexure E-1)

[illegible]

Financial Management Report to be submitted by the States/UT Health Society to Centre on Monthly basis

National Health Mission (NHM)

State Nodal Agency _____

FINANCIAL REPORT FOR THE MONTH OF _____ (FY 2023-24)

(Rs. in Lakhs)

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
I	Flexible Pool for RCH & Health Sysytem Strengthening, National Health programme and National Urban Health Mission	-	-	#DIV/0!	-	-	#DIV/0!
RCH	RCH (including RI, IPPI, NIDDCP)	-	-	#DIV/0!	-	-	#DIV/0!
	Maternal Health (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
1	Village Health & Nutrition Day (VHND)			#DIV/0!			#DIV/0!
2	Pregnancy Registration and Ante-Natal Checkups			#DIV/0!			#DIV/0!
3	Janani Suraksha Yojana (JSY)			#DIV/0!			#DIV/0!
4	Janani Shishu Suraksha Karyakram (JSSK) (excluding transport)			#DIV/0!			#DIV/0!
5	Janani Shishu Suraksha Karyakram (JSSK) - transport			#DIV/0!			#DIV/0!
6	Pradhan Mantri Surakshit Matritva Abhiyan (PMSMA)			#DIV/0!			#DIV/0!
7	Surakshit Matritva Aashwasan (SUMAN)			#DIV/0!			#DIV/0!
8	Midwifery			#DIV/0!			#DIV/0!
9	Maternal Death Review			#DIV/0!			#DIV/0!
10	Comprehensive Abortion Care			#DIV/0!			#DIV/0!
11	MCH wings			#DIV/0!			#DIV/0!
12	FRUs			#DIV/0!			#DIV/0!
13	HDU/ICU - Maternal Health			#DIV/0!			#DIV/0!
14	Labour Rooms (LDR + NBCCs)			#DIV/0!			#DIV/0!
15	LaQshya			#DIV/0!			#DIV/0!
16	Implementation of RCH Portal/ANMOL/MCTS			#DIV/0!			#DIV/0!
17	Other MH Components			#DIV/0!			#DIV/0!
18	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	PC & PNDT Act (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
19	PC & PNDT Act			#DIV/0!			#DIV/0!
20	Gender Based Violence & Medico Legal Care For Survivors Victims of Sexual Violence			#DIV/0!			#DIV/0!
	Child Health (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
21	Rashtriya Bal Swasthya Karyakram (RBSK)			#DIV/0!			#DIV/0!
22	RBSK at Facility Level including District Early Intervention Centers (DEIC)			#DIV/0!			#DIV/0!
23	Community Based Care - HBNC & HBYC			#DIV/0!			#DIV/0!
24	Facility Based New born Care			#DIV/0!			#DIV/0!
25	Child Death Review			#DIV/0!			#DIV/0!
26	SAANS			#DIV/0!			#DIV/0!
27	Paediatric Care			#DIV/0!			#DIV/0!
28	Janani Shishu Suraksha Karyakram (JSSK) (excluding transport)			#DIV/0!			#DIV/0!
29	Janani Shishu Suraksha Karyakram (JSSK) - transport			#DIV/0!			#DIV/0!
30	Other Child Health Components			#DIV/0!			#DIV/0!
31	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	Immunization (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
32	Immunization including Mission Indradhanush			#DIV/0!			#DIV/0!
33	Pulse polio Campaign			#DIV/0!			#DIV/0!
34	eVIN Operational Cost			#DIV/0!			#DIV/0!
	Adolescent Health (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
35	Adolescent Friendly Health Clinics			#DIV/0!			#DIV/0!
36	Weekly Iron Folic Supplement (WIFS)			#DIV/0!			#DIV/0!
37	Menstrual Hygiene Scheme (MHS)			#DIV/0!			#DIV/0!
38	Peer Educator Programme			#DIV/0!			#DIV/0!
39	School Health And Wellness Program under Ayushman Bharat			#DIV/0!			#DIV/0!
40	Other Adolescent Health Components			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
41	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	Family Planning (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
42	Sterilization - Female			#DIV/0!			#DIV/0!
43	Sterilization - Male			#DIV/0!			#DIV/0!
44	IUCD Insertion (PPIUCD and PAIUCD)			#DIV/0!			#DIV/0!
45	ANTARA			#DIV/0!			#DIV/0!
46	MPV(Mission Parivar Vikas)			#DIV/0!			#DIV/0!
47	Family Planning Indemnity Scheme			#DIV/0!			#DIV/0!
48	FPLMIS			#DIV/0!			#DIV/0!
49	World Population Day and Vasectomy fortnight			#DIV/0!			#DIV/0!
50	Other Family Planning Components			#DIV/0!			#DIV/0!
51	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	Nutrition (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
52	Anaemia Mukht Bharat			#DIV/0!			#DIV/0!
53	National Deworming Day			#DIV/0!			#DIV/0!
54	Nutritional Rehabilitation Centers (NRC)			#DIV/0!			#DIV/0!
55	Vitamin A Supplementation			#DIV/0!			#DIV/0!
56	Mother's Absolute Affection (MAA)			#DIV/0!			#DIV/0!
57	Lactation Management Centers			#DIV/0!			#DIV/0!
58	Intensified Diarrhoea Control Fortnight			#DIV/0!			#DIV/0!
59	Eat Right Campaign			#DIV/0!			#DIV/0!
60	Other Nutrition Components			#DIV/0!			#DIV/0!
61	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
62	Implementation of National Iodine Deficiency Disorders Control Programme (NIDDCP) (excluding Planning & M&E)			#DIV/0!			#DIV/0!
NDCP	National Disease Control Programmes (NDCP)	-	-	#DIV/0!	-	-	#DIV/0!
63	Implementation of Integrated Disease Surveillance Programme (IDSP) (excluding Planning & M&E)			#DIV/0!			#DIV/0!
	National Vector Borne Disease Control Programme (NVBDCP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
64	Malaria			#DIV/0!			#DIV/0!
65	Kala-azar			#DIV/0!			#DIV/0!
66	AES/JE			#DIV/0!			#DIV/0!
67	Dengue & Chikungunya			#DIV/0!			#DIV/0!
68	Lymphatic Filariasis			#DIV/0!			#DIV/0!
	National Leprosy Eradication Programme (NLEP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
69	Case detection and Management			#DIV/0!			#DIV/0!
70	DPMR Services: Reconstructive surgeries			#DIV/0!			#DIV/0!
71	District Awards			#DIV/0!			#DIV/0!
72	Other NLEP Components			#DIV/0!			#DIV/0!
	National Tuberculosis Elimination Programme (NTEP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
73.1	Drug Sensitive TB (DSTB)			#DIV/0!			#DIV/0!
73.2	Treatment Supporter Honorarium (Rs 1000)			#DIV/0!			#DIV/0!
73.3	Treatment Supporter Honorarium (Rs 5000)			#DIV/0!			#DIV/0!
73.4	Incentive for Informants (Rs 500)			#DIV/0!			#DIV/0!
74	Nikshay Poshan Yojana			#DIV/0!			#DIV/0!
75.1	PPP			#DIV/0!			#DIV/0!
75.2	Private Provider Incentive			#DIV/0!			#DIV/0!
76	Latent TB Infection (LTBI)			#DIV/0!			#DIV/0!
77	Drug Resistant TB(DRTB)			#DIV/0!			#DIV/0!
78	TB Harega Desh Jeetega Campaign			#DIV/0!			#DIV/0!
79.1	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
79.2	Tribal Patient Support and transportation charges			#DIV/0!			#DIV/0!
	National Viral Hepatitis Control Programme (NVHCP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
80	Prevention			#DIV/0!			#DIV/0!
81	Screening and Testing through facilities			#DIV/0!			#DIV/0!
82	Screening and Testing through NGOs			#DIV/0!			#DIV/0!
83	Treatment			#DIV/0!			#DIV/0!
84	Implementation of National Rabies Control Programme (NRCP) (excluding Planning & M&E)			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
85	Implementation of Programme for Prevention and Control of Leptospirosis (PPCL) (excluding Planning & M&E)			#DIV/0!			#DIV/0!
86	Implementation of State specific Initiatives and Innovations (excluding Planning & M&E)			#DIV/0!			#DIV/0!
NCD	Non-Communicable Disease Control Programme (NCD)	-	-	#DIV/0!	-	-	#DIV/0!
	National Program for Control of Blindness and Vision Impairment (NPCB+VI) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
87	Cataract Surgeries through facilities			#DIV/0!			#DIV/0!
88	Cataract Surgeries through NGOs			#DIV/0!			#DIV/0!
89	Other Ophthalmic Interventions through facilities			#DIV/0!			#DIV/0!
90	Other Ophthalmic Interventions through NGOs			#DIV/0!			#DIV/0!
91	Mobile Ophthalmic Units			#DIV/0!			#DIV/0!
92	Collection of eye balls by eye banks and eye donation centres			#DIV/0!			#DIV/0!
93	Free spectacles to school children			#DIV/0!			#DIV/0!
94	Free spectacles to others			#DIV/0!			#DIV/0!
95	Grant in Aid for the health institutions, Eye Bank, NGO, Private Practitioners			#DIV/0!			#DIV/0!
96	Other NPCB+VI components			#DIV/0!			#DIV/0!
	National Mental Health Program (NMHP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
97	Implementation of District Mental Health Plan			#DIV/0!			#DIV/0!
98	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	National Programme for Health Care for the Elderly (NPHCE) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
99	Geriatric Care at DH			#DIV/0!			#DIV/0!
100	Geriatric Care at CHC/SDH			#DIV/0!			#DIV/0!
101	Geriatric Care at PHC/ SHC			#DIV/0!			#DIV/0!
102	Community Based Intervention			#DIV/0!			#DIV/0!
103	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	National Tobacco Control Programme (NTCP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
104	Implementation of COTPA - 2003			#DIV/0!			#DIV/0!
105	Implementation of ToEFI guideline			#DIV/0!			#DIV/0!
106	Tobacco Cessation			#DIV/0!			#DIV/0!
	National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
107	NCD Clinics at DH			#DIV/0!			#DIV/0!
108	NCD Clinics at CHC/SDH			#DIV/0!			#DIV/0!
109	Cardiac Care Unit (CCU/ICU) including STEMI			#DIV/0!			#DIV/0!
110	Other NPCDCS Components			#DIV/0!			#DIV/0!
111	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	Pradhan Mantri National Dialysis Programme (PMNDP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
112	Haemodialysis Services			#DIV/0!			#DIV/0!
113	Peritoneal Dialysis Services			#DIV/0!			#DIV/0!
114	Implementation of National Program for Climate Change and Human Health (NPCCHH)			#DIV/0!			#DIV/0!
	National Oral Health Programme (NOHP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
115	Implementation at DH			#DIV/0!			#DIV/0!
116	Implementation at CHC/SDH			#DIV/0!			#DIV/0!
117	Mobile Dental Units/Van			#DIV/0!			#DIV/0!
118	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
119	Implementation of National Programme on Palliative Care (NPPC) (excluding Planning & M&E)			#DIV/0!			#DIV/0!
120	Implementation of National Programme for Prevention and Control of Fluorosis (NPPCF)			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
	National Programme for Prevention and Control of Deafness (NPPCD) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
121	Screening of Deafness			#DIV/0!			#DIV/0!
122	Management of Deafness			#DIV/0!			#DIV/0!
123	State Specific Initiatives			#DIV/0!			#DIV/0!
	National programme for Prevention and Management of Burn & Injuries (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
124	Support for Burn Units			#DIV/0!			#DIV/0!
125	Support for Emergency Trauma Care			#DIV/0!			#DIV/0!
126	Implementation of State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
HSS(U)	Health System Strengthening (HSS) - Urban	-	-	#DIV/0!	-	-	#DIV/0!
	Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
127	Development and operations of Health & Wellness Centers - Urban			#DIV/0!			#DIV/0!
128	Wellness activities at HWCs- Urban			#DIV/0!			#DIV/0!
129	Teleconsultation facilities at HWCs-Urban			#DIV/0!			#DIV/0!
	Community Engagement (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
130	ASHA (including ASHA Certification and ASHA benefit package)			#DIV/0!			#DIV/0!
131	MAS			#DIV/0!			#DIV/0!
132	JAS			#DIV/0!			#DIV/0!
133	RKS			#DIV/0!			#DIV/0!
134	Outreach activities			#DIV/0!			#DIV/0!
135	Mapping of slums and vulnerable population			#DIV/0!			#DIV/0!
136	Other Community Engagement Components			#DIV/0!			#DIV/0!
	Public Health Institutions as per IPHS norms (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
137	Urban PHCs			#DIV/0!			#DIV/0!
138	Urban CHCs and Maternity Homes			#DIV/0!			#DIV/0!
	Quality Assurance (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
139	Quality Assurance Implementation & Mera Aspataal			#DIV/0!			#DIV/0!
140	Kayakalp			#DIV/0!			#DIV/0!
141	Swacch Swasth Sarvatra			#DIV/0!			#DIV/0!
	Human Resources for Health	-	-	#DIV/0!	-	-	#DIV/0!
142.1	Remuneration for all NHM HR- SD			#DIV/0!			#DIV/0!
142.2	Remuneration for all NHM HR- PM			#DIV/0!			#DIV/0!
143	Incentives (Allowance, Incentives, staff welfare fund)			#DIV/0!			#DIV/0!
144	Incentives under CPHC			#DIV/0!			#DIV/0!
145	Costs for HR Recruitment and Outsourcing			#DIV/0!			#DIV/0!
	Program and Technical Assistance	-	-	#DIV/0!	-	-	#DIV/0!
146	Planning and Program Management			#DIV/0!			#DIV/0!
	Access (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
147	PPP			#DIV/0!			#DIV/0!
148	State specific Programme Innovations and Interventions			#DIV/0!			#DIV/0!
149	Untied Fund			#DIV/0!			#DIV/0!
HSS(R)	Health System Strengthening (HSS) Rural	-	-	#DIV/0!	-	-	#DIV/0!
	Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
150	Development and operations of Health & Wellness Centers - Rural			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
151	Wellness activities at HWCs- Rural			#DIV/0!			#DIV/0!
152	Teleconsultation facilities at HWCs-Rural			#DIV/0!			#DIV/0!
153	CHO Mentoring			#DIV/0!			#DIV/0!
	Blood Services & Disorders (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
154	Screening for Blood Disorders			#DIV/0!			#DIV/0!
155	Support for Blood Transfusion			#DIV/0!			#DIV/0!
156	Blood Bank/BCSU/BSU/Thalassemia Day Care Centre			#DIV/0!			#DIV/0!
157	Blood collection and Transport Vans			#DIV/0!			#DIV/0!
158	Other Blood Services & Disorders Components			#DIV/0!			#DIV/0!
	Community Engagement (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
159	ASHA (including ASHA Certification and ASHA benefit package)			#DIV/0!			#DIV/0!
160	VHSNC			#DIV/0!			#DIV/0!
161	JAS			#DIV/0!			#DIV/0!
162	RKS			#DIV/0!			#DIV/0!
163	Other Community Engagements Components			#DIV/0!			#DIV/0!
	Public Health Institutions as per IPHS norms (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
164	District Hospitals			#DIV/0!			#DIV/0!
165	Sub-District Hospitals			#DIV/0!			#DIV/0!
166	Community Health Centers			#DIV/0!			#DIV/0!
167	Primary Health Centers			#DIV/0!			#DIV/0!
168	Sub-Health Centers			#DIV/0!			#DIV/0!
169	Other Infrastructure/Civil works/expansion etc.			#DIV/0!			#DIV/0!
170	Renovation/Repair/Upgradation of facilities for IPHS/NQAS/MUSQAN/SUMAN Compliance			#DIV/0!			#DIV/0!
	Referral Transport (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
171	Advance Life Saving Ambulances			#DIV/0!			#DIV/0!
172	Basic Life Saving Ambulances			#DIV/0!			#DIV/0!
173	Patient Transport Vehicle			#DIV/0!			#DIV/0!
174	Other Ambulances			#DIV/0!			#DIV/0!
	Quality Assurance (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
175	Quality Assurance Implementation & Mera Aspataal			#DIV/0!			#DIV/0!
176	Kayakalp			#DIV/0!			#DIV/0!
177	Swacch Swasth Sarvatra			#DIV/0!			#DIV/0!
	Other Initiatives to improve access (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
178	Comprehensive Grievance Redressal Mechanism			#DIV/0!			#DIV/0!
179	PPP			#DIV/0!			#DIV/0!
180	Free Drugs Services Initiative			#DIV/0!			#DIV/0!
181	Free Diagnostics Services Initiative			#DIV/0!			#DIV/0!
182	Mobile Medical Units			#DIV/0!			#DIV/0!
183	State specific Programme Interventions and Innovations			#DIV/0!			#DIV/0!
	Inventory Management (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
184	Biomedical Equipment Management System and AERB			#DIV/0!			#DIV/0!
	Human Resources for Health	-	-	#DIV/0!	-	-	#DIV/0!
185.1	Remuneration for all NHM HR- SD			#DIV/0!			#DIV/0!
185.2	Remuneration for all NHM HR- PM			#DIV/0!			#DIV/0!
186	Incentives(Allowance, Incentives, staff welfare fund)			#DIV/0!			#DIV/0!
187	Remuneration for CHOs			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
188	Incentives under CPHC			#DIV/0!			#DIV/0!
189	Costs for HR Recruitment and Outsourcing			#DIV/0!			#DIV/0!
190	Human Resource Information Systems (HRIS)			#DIV/0!			#DIV/0!
	Enhancing HR (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
191	DNB/CPS courses for Medical doctors			#DIV/0!			#DIV/0!
192	Training Institutes and Skill Labs			#DIV/0!			#DIV/0!
	Program and Technical Assistance	-	-	#DIV/0!	-	-	#DIV/0!
193	SHSRC / ILC (Innovation & Learning Centre)			#DIV/0!			#DIV/0!
194.1	Planning and Program Management			#DIV/0!			#DIV/0!
194.2	Planning & M&E under other heads			#DIV/0!			#DIV/0!
	IT Interventions and Systems (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
195	Health Management Information System (HMIS)			#DIV/0!			#DIV/0!
196	Implementation of DVDMS			#DIV/0!			#DIV/0!
197	eSanjeevani (OPD+HWC)			#DIV/0!			#DIV/0!
198	State specific Programme Innovations and Interventions			#DIV/0!			#DIV/0!
199	Untied Fund			#DIV/0!			#DIV/0!
200	Prevention, control and management of snake bite	-	-	#DIV/0!	-	-	#DIV/0!
200.1	State Level Training			#DIV/0!			#DIV/0!
200.2	District Level Training			#DIV/0!			#DIV/0!
200.3	Meeting/Office Expenses (State Level)			#DIV/0!			#DIV/0!
200.4	Meeting/Office Expenses District Level)			#DIV/0!			#DIV/0!
200.5	Surveillance and Monitoring (State Level)			#DIV/0!			#DIV/0!
200.6	Surveillance and Monitoring District Level)			#DIV/0!			#DIV/0!
II	Infrastructure Maintenance	-	-	#DIV/0!	-	-	#DIV/0!
1	Direction & Administration			#DIV/0!			#DIV/0!
2	Sub-Centres			#DIV/0!			#DIV/0!
3	Urban Family Welfare Centres (UFWCs)			#DIV/0!			#DIV/0!
4	Urban Revamping Scheme (Health Posts)			#DIV/0!			#DIV/0!
5	Basic Training for ANM/LHVs			#DIV/0!			#DIV/0!
6	Maintenance and Strengthening of Health & FW Training Centres (HFWTCs)			#DIV/0!			#DIV/0!
7	Basic Training for MPWs (Male)			#DIV/0!			#DIV/0!
	Grand Total	-	-	#DIV/0!	-	-	#DIV/0!

Stae Finance Manager/State Account Manager

Director Finance

MISSION DIRECTOR (NHM)

National Health Mission Statement of Fund Position for the F.Y. 2023-24 State Nodal Agency _____

Scheme	Opening Balance on 01.07.2023				Total	Funds								Expenditure		Loan			Closing Balance on 31.07.2023 (Rs.Lakhs)				
	Balance as per Cash Book	Advances (including Releases to District & other agencies)	Fund-in-transit	Cash in Hand		GOI			State Share		Bank Interest								Balance as per Cash Book	Advances (including Releases to District & other agencies)	Fund-in-transit	Cash in Hand	Total
						Received in SNA Account	Fund-in-transit	Progressive (including funds-in-transit)	During the period#	Progressive	During the period	Cumulative	Refunded to GOI*	*Actual Expenses Incurred during the Month	Progressive Expenditure	Received	Refund	Net					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Flexible Pool for RCH & Health Sysytem Strengthening, National Health programme and National Urban Health Mission					-									-	-			-		-			-
Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Actual expenditure includes expenditure incurred by State Health Society itself and District health societies.

Source documents, which must be verified before showing figures under each category, are: Cash Book, Bank Book and Advance Register (Ledger).

It is certified that:

- 1. Opening and Closing figures of Bank Balance tally with the **Bank Book** of the Society (State may call for similar report from the districts),
- 2. Opening and Closing figures of Advances tally with the **Advance Register** of the Society,
- 3. Opening and Closing figures of Cash tally with the **Cash Book** of the Society.
- 4. That expenditure shown in the month tally with the expenditure reported in the Financial Monitoring Report (FMR) for the month.

Stae Finance Manager/State Account Manager

Director Finance

MISSION DIRECTOR (NHM)

Financial Management Report to be submitted by the States
PM-ABHIM (Pradhan Mantri Ayushman Bharat Health Infrastructure Mission)
State Health Society -
FINANCIAL REPORT FOR

Rs. In Lakhs

New FMR Code	STRATEGY/ACTIVITIES	Reporting Monthly			Cumulative		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
ABHIM.1	Infrastructure Support for Buildingless Sub Health Centres in 7 high Focus States and 3 NE States* -No. of SHCs sanctioned for Capital expenditure			#DIV/0!			#DIV/0!
ABHIM.2	Urban health and wellness centres (HWCs)	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.2.1	No. of Urban HWCs, being established in the ULB or other government or rented premises			#DIV/0!			#DIV/0!
ABHIM.2.2	No. of urban health facilities (UPHCs / Urban CHCs) where specialist services are to be provided / Poly Clinics			#DIV/0!			#DIV/0!
ABHIM.3	Block Public Health Units in in 11 High Focus States/UTs	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.3.1	No of BPH units sanctioned for capital Works			#DIV/0!			#DIV/0!
ABHIM.3.2	No of BPH units supported for recurring expenditure			#DIV/0!			#DIV/0!
ABHIM.4	Integrated Public Health Labs (IPHLs) in all the Districts	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.4.1	No. of District IPHLs established newly-Support for non-recurring expenditure			#DIV/0!			#DIV/0!
ABHIM.4.2	No. of District IPHLs established newly - Support for recurring expenditure			#DIV/0!			#DIV/0!
ABHIM.4.3	No. of Existing District IPHLs Strengthened - Support for non-recurring expenditure			#DIV/0!			#DIV/0!
ABHIM.4.4	No. of Existing District IPHLs Strengthened - Support for recurring expenditure			#DIV/0!			#DIV/0!
ABHIM.5	Critical Care Hospital Blocks	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.1	Critical Care Hospital Block/Wing (100 Bedded at District Hospitals)	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.1.1	No. of CCBs (100 bedded) established at District Hospitals-support for capital works			#DIV/0!			#DIV/0!
ABHIM.5.1.2	No. of CCBs (100 bedded) established at District Hospitals-support for recurring expenditure			#DIV/0!			#DIV/0!
ABHIM.5.2	Critical Care Hospital Block/Wing (50 Bedded at District Hospitals)	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.2.1	No. of CCBs (50 bedded) established at District Hospitals-support for capital works			#DIV/0!			#DIV/0!
ABHIM.5.2.2	No. of CCBs (50 bedded) established at District Hospitals-support for recurring expenditure			#DIV/0!			#DIV/0!
ABHIM.5.3	Critical Care Hospital Block/Wing (50 Bedded at Government Medical Colleges)	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.3.1	No. of CCBs (50 bedded) established at GMCs- support for capital works			#DIV/0!			#DIV/0!
ABHIM.6 PMU	PMU			#DIV/0!			#DIV/0!
PM-ABHIM	Grand Total	-	-	#DIV/0!	-	-	#DIV/0!

Chief Finance Officer

Mission Director

Statement of Fund Position for the Year

(Rs.Lakhs)

Scheme	Opening Balance at the beginning of				Total	Funds							Expenditure		Loan / Interest			Closing Balance as on				
	Balance as per Cash Book	Advances (including Releases to District & other agencies)	Fund-in-transit	Cash Balance		GOI			State Share		Bank Interest							Balance as per Cash Book	Advances (including Releases to District & other agencies)	Fund-in-transit	Cash Balance	Total
						Received in SNA account	Fund-in-transit	Progressive (including funds-in-transit)	During the period	Progressive	During the period	Progressive										
													Actual Expenditure incurred during the Quarter	Progressive Expenditure	Received	Refund	Net					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
PM-ABHIM																						
PMU																						

Actual expenditure includes expenditure of State Health society and all lower level units
Balances of SFP should match with the books of accounts

Chief Finance Officer

Mission Director

Signature Not Verified

Digitally signed by VIVEK KUMAR DVIVEDI
Date: 2024.03.15 19:38:47 IST
Location: Uttar Pradesh-UP

