



AUDITORS REPORT
ZILLA SWATHYA SAMITI (NHM)
NATIONAL TB ELIMINATION PROGRAMME (NTEP)
DIST. DHENKANAL

We have conducted Internal / Concurrent Audit of Revised National Tuberculosis Control Programme [RNTCP] under NHM, DHENKANAL for the month of April' 2023 to August' 2023 and our observations are as detailed below:

✓ SNA Cash book was maintained manually from 01.04.2023 onwards and our observations are given below:

- It was noticed that all transactions are operated under one Account (SNA A/c No.) 40256729607 but separate cash book and PPA / Cheque issue register was maintained with individual Sanction Order mentioned there in.
- It was noticed that in many cases Sanction Order was approved by the Authority during the financial year 2023-24 but due to insufficient of Funds, that sanction order amount was not debited by bank and that Sanction Order sheet was neither recorded in the cash book nor cheque issue register. As a result, Sanction Order number was not recorded chronologically. Few examples are given below:

Date / SO No.	Amount	Purpose	Remarks
13.04.2023 / 01	20,535.00	Sainath Fuel, DOL charges for the Month of March' 2023	Entry made in the Cash book on Dt. 07.06.2023
16.05.2023 / 02	1,300.00	Paid to Manash Ranjan Sahoo towards transportation of Sputum Sample	Entry made in the Cash book on Dt. 07.06.2023
17.05.2023 / 04	94,411.00	Salary for the Month of April' 2023	Entry made in the Cash book on Dt. 31.05.2023.

- Further it was noticed that some sanction order sheet was approved in the FY 2022-23 but due to insufficient of Funds, payment was cancelled but the same sanction order with number was mentioned in the cash book during financial year 2023-24. As a result that sanction order serial number was not recorded chronologically and it is difficult to trace out. So it is suggested that in that case new sanction order number with approval of the authority should be recorded in the in the cash book nor cheque issue register.
- It was noticed that 1st payment was made on Dt. 31.05.2023 of Rs.94,411.00 against Sanction Order number 04 but PPA generated for Rs.1,79,724.00 which happens to the sum total of Sanction Order no. 3 & 4. Sanction order number 3 was not provided to us for verification.

- It was noticed that cash book was not recorded on the basis of Sanction Order approved, rather cash book was updated after due approval through DSC.
 - Further it was noticed that voucher number was mentioned instead of Sanction Order number.
- ✓ **Cheque Issue Register/ PPA Register:** SNA Cheque Issue Register/ PPA register was maintained and also updated on regular basis, but it was noticed that Note Sheet Number and File number was not mentioned in the PPA Issue Register.
- ✓ **Vouchers:** Vouchers along with their supporting documents with Sanction order were placed in a guard file but not systematically.
- ✓ **Consumable Stock Register:** Consumable stock register was maintained and also updated.
- ✓ **Fixed Assets Register:** Fixed Assets stock register was maintained in FMG format but FMG format does not provide the following information's:
1. Specification
 2. Date of Issue
 3. Grant for which the Assets is purchased
 4. Location of Assets
 5. Assets ID No.

Suggestion: It is suggested that Fixed Assets Register should be prepared and each asset should be recorded in the below stated format.

Sl. No -	Specification	Date of Purchase	V. No.	Unit in Nos	Rate per Unit	Total Amount	Grant for which the Assets is purchased	Date of Issue	To Whom Issued	Location of Assets	Assets ID No	Signature of the Custodian	Signature of MO I/c	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

- ✓ **Ledger:** - Manual Ledger Register was not maintained by the unit.
- ✓ **Bank Reconciliation Statement:** In case of SNA, it was noticed that under SNA account closing balance is nil at the end of every day both in cash book and bank statement. Hence bank reconciliation statement does not arise.
- ✓ **TDS:** TDS has been deducted as per the Income Tax Act and Rules and has also been deposited within due date.

PLACE: CUTTACK

DATE: 06.10.2023

FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS



[N. R. RAY, FCA]
 PARTNER
 M. No.055448

- ✓ **Ledger:** - Manual Ledger Register was not maintained by the unit.
- ✓ **Bank Reconciliation Statement:** In case of SNA account, it was noticed that under SNA account closing balance is nil at the end of every month both cash book and bank statement so bank reconciliation statement does not arise.
- ✓ **TDS:** TDS has been deducted as per the Income Tax Act and Rules and has also been deposited within due date.

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FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS

DATE: 06.10.2023




[N. R. RAY, FCA]
PARTNER
M. No.055448



AUDITORS REPORT

**ZILLA SWATHYA SAMITI (NHM)
NATIONAL URBAN HEALTH PROGRAMME [NUHM]
DIST. DHENKANAL**

We have conducted Internal / Concurrent Audit of Programme for NUHM under NHM, DHENKANAL for the months of April' 2023 to August' 2023 and our observations are as detailed below:

- ✓ Cash book was maintained from 01.04.2023 onwards through Tally but our observations are given below:
 - It was noticed that all transactions are operated under one Account (SNA A/c No.) 40256729607 but separate cash book and PPA / Cheque issue register was maintained with mentioning individual Sanction Order under NLEP Programme.
- ✓ **Cheque Issue Register:** SNA Cheque Issue Register was maintained and also updated on regular basis.
- ✓ **Vouchers:** Vouchers along with their supporting documents with Sanction order were placed in a guard file. it was also observed that “Paid & Cancelled” stamp was not affixed on the PPA Slip. So, it is suggested that “ Paid & Cancelled” stamps should be affixed all payment related supporting documents.

It was noticed that a sum of Rs. 5,500.00 paid to Bhagirathi Panigrahi(APM) towards Travelling Allowance of O & G Specialist on Dt. 24.08.2023 but neither Sanction order Sheet available nor any supporting documents are found in the voucher Guard File.
- ✓ **Consumable Stock Register:** Consumable stock register was not provided to us for verification.
- ✓ **Ledger:** - Manual Ledger Register was not maintained by the unit.
- ✓ **Bank Reconciliation Statement: In case of SNA account,** it was noticed that under SNA account closing balance is nil at the end of every month both cash book and bank statement so bank reconciliation statement does not arise.
- ✓ **TDS:** TDS has been deducted as per the Income Tax Act and Rules and has also been deposited within due date.

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**FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS**

DATE: 06.10.2023




[N. R. RAY. F C A]
P A R T N E R
M. No.055448



AUDITORS REPORT

ZILLA SWATHYA SAMITI (NHM)

NATIONAL PROGRAMME FOR HEATH CARE OF ELDERLY [NPHCE]

DIST. DHENKANAL

We have conducted Internal / Concurrent Audit of Programme for National Programme for Health Care Elderly [NPHCE] under NHM, DHENKANAL for the period of April' 2023 to August' 2023 and our observations are as detailed below:

- ✓ **Cash Book:** Manual Cash book was maintained under SNA but our observations are given below:
 - It was noticed that 5 nos of Cash books were maintained under NCD whereas one Nodal Officer and under SNA account.
 - NPHCE Cash book was not updated on regular basis. For example, cash book was maintained from 30.06.2023 onwards during the financial Year.
 - Cash Book was not updated after 30.06.2023
 - Sanction Order number was mentioned in the cash book but sanction order number was not maintained chronologically with programme wise.
 - Head of Account was not mentioned in the cash book.
 - Ledger Folio number was not recorded in the cash book since 01.04.2023
 - PPA number were not mention on the sanction order sheet. It was noticed that as per Sanction Order Sheet, Bank details was mention as SNA Account Number.
- ✓ **Cheque Issue Register:** SNA Cheque Issue Register under NCD was maintained in a single register. The register was updated on regular basis.
- ✓ Vouchers along with their supporting documents with Sanction order were placed in a guard file. it was also observed that “Paid & Cancelled” stamp was not affixed on the PPA Slip. So, it is suggested that “Paid & Cancelled” stamps should be affixed all payment related supporting documents.
- ✓ **Consumable Stock Register:** Consumable stock register was not provided to us for verification.
- ✓ **Fixed Assets Register:** Fixed Assets stock register was maintained in FMG format but FMG format does not provide the following information's:
 1. Specification
 2. Date of Issue
 2. Grant for which the Assets is purchased
 3. Location of Assets
 4. Assets ID No.

Suggestion: It is suggested that Fixed Assets Register should be prepared and each asset should be recorded in the below stated format.

Sl. No -	Specification	Date of Purchase	V. No.	Unit in Nos	Rate per Unit	Total Amount	Grant for which the Assets is purchased	Date of Issue	To Whom Issued	Location of Assets	Assets ID No	Signature of the Custodian	Signature of MO I/c	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

- ✓ **Ledger:** - Manual Ledger Register was not maintained by the unit.
- ✓ **Bank Reconciliation Statement: In case of SNA,** it was noticed that under SNA closing balance is nil at the end of every day both cash book and bank statement so bank reconciliation statement does not arise.

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FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS

DATE: 06.10.2023




[N. R. RAY, F C A]
PARTNER
M. No.055448

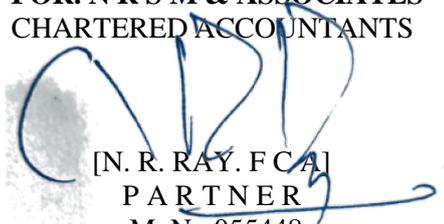
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DATE: 06.10.2023




[N. R. RAY, FCA]
PARTNER
M. No.055448

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ZILLA SWATHYA SAMITI (NHM)

NATIONAL TOBACO CONTROL PROGRAMME [NTCP]

DIST. DHENKANAL

We have conducted Internal / Concurrent Audit of NTCP under NHM, DHENKANAL for the month of April' 2023 to August' 2023 and our observations are as detailed below:

- ✓ **Cash Book:** Manual Cash book was maintained under SNA but our observations are given below:
 - It was noticed that 5 nos of Cash books were maintained under NCD whereas one Nodal Officer and under SNA account.
 - NTCP Cash book was not updated on regular basis. For example, cash book was maintained from 21.06.2023 onwards during the financial Year.
 - Cash Book was updated till 07.09.2023
 - Sanction Order number was mentioned in the cash book but sanction order number was not maintained chronologically with programme wise.
 - Ledger Folio number was not recorded in the cash book since 01.04.2023
 - PPA number were not mention on the sanction order sheet. It was noticed that as per Sanction Order Sheet, Bank details was mention as SNA Account Number instead of PPA number.
- ✓ **Cheque Issue Register:** SNA Cheque Issue Register under NCD was maintained in a single register. The register was updated on regular basis but it was noticed that Note Sheet Number and File number was not mentioned in the PPA Issue Register.
- ✓ **Vouchers:** Vouchers along with their supporting documents and Sanction order were placed in a guard file. Further it was also observed that “Paid & Cancelled” stamp was not affixed on the PPA Slip. Further it was noticed that all supporting vouchers are kept in a single voucher guard file.
- ✓ **Consumable Stock Register:** Consumable stock register was not provided to us for verification.
- ✓ **Fixed Assets Register:** Fixed Assets stock register was maintained in FMG format but FMG format does not provide the following information's:
 1. Specification
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Sl. No -	Specification	Date of Purchase	V. No.	Unit in Nos	Rate per Unit	Total Amount	Grant for which the Assets is purchased	Date of Issue	To Whom Issued	Location of Assets	Assets ID No	Signature of the Custodian	Signature of MO I/c	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

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- ✓ **Bank Reconciliation Statement:** In case of SNA account it was noticed that under SNA account closing balance is nil at the end of every month both cash book and bank statement so bank reconciliation statement does not arise.
- ✓ **TDS:** TDS has been deducted as per Income Tax Act and the Rules made thereunder and also deposited before due date.
- ✓ **TDS under the GST Act:** It was noticed that TDS under the GST Act was deducted and also deposited before due date.

PLACE: CUTTACK

DATE: 06.10.2023

FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS



N. R. RAY, FCA
 PARTNER
 M. No.055448



AUDITORS REPORT

ZILLA SWATHYA SAMITI (NHM)

**NATIONAL PROGRAMME FOR PREVENTION AND CONTROL OF CANCER DIABETES CARDIOVASCULAR
DIESEASE AND STROKE [NPCDCS]**

DIST. DHENKANAL

We have conducted Internal / Concurrent Audit of NPCDCS under NHM, DHENKANAL for the month of April' 2023 to August' 2023 and our observations are as detailed below:

- ✓ **Cash Book:** Manual Cash book was maintained under SNA but our observations are given below:
 - It was noticed that 5 nos of Cash books were maintained under NCD whereas one Nodal Officer and under SNA account.
 - NTCP Cash book was not updated on regular basis. For example, cash book was maintained from 13.04.2023 onwards during the financial Year.
 - Cash Book was updated till 08.09.2023
 - Sanction Order number was mentioned in the cash book but sanction order number was not maintained chronologically with programme wise.
 - Ledger Folio number was not recorded in the cash book since 01.04.2023
 - PPA number were not mention on the sanction order sheet. It was noticed that as per Sanction Order Sheet, Bank details was mention as SNA Account Number instead of PPA number.
- ✓ **Cheque Issue Register:** SNA Cheque Issue Register under NCD was maintained in a single register. The register was updated on regular basis but it was noticed that Note Sheet Number and File number was not mentioned in the PPA Issue Register.
- ✓ **Vouchers:** Vouchers along with their supporting documents and Sanction order were placed in a guard file. Further it was also observed that “Paid & Cancelled” stamp was not affixed on the PPA Slip. Further it was noticed that all supporting vouchers are kept in a single voucher guard file.
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

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✓ **Bank Reconciliation Statement:** In case of SNA, it was noticed that under SNA account closing balance is nil at the end of every day end both cash book and bank statement so bank reconciliation statement does not arise.

✓ TDS has been deducted as per Income Tax Act and the Rules made thereunder and also deposited before due date.

✓ **TDS under the GST Act:** It was noticed that TDS under the GST Act was deducted and also **deposited** before due date except following.

Date of Deduction	Particulars	Taxable Amount	GST Amount	Due Date	Date of Deposit
31.03.2023	Omm Surgical & Chemicals	58,375.00	1,168.00	10.04.2023	31.05.2023

PLACE: CUTTACK

FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS

DATE:06.10.2023



[Handwritten Signature]
[N. R. RAY, FCA]
PARTNER
M. No.055448



AUDITORS REPORT

ZILLA SWATHYA SAMITI (NHM)
NATIONAL PROGRAMME FOR PALLIATIVE CARE [NPPC]
DIST. DHENKANAL

We have conducted Internal / Concurrent Audit of NPPC under NHM, DHENKANAL for the month of April' 2023 to August' 2023 and our observations are as detailed below:

- ✓ **Cash Book:** Manual Cash book was maintained under SNA but our observations are given below:
 - It was noticed that 5 nos of Cash books were maintained under NCD whereas one Nodal Officer and under SNA account.
 - NPCP Cash book was not updated on regular basis. For example, cash book was maintained from 21.06.2023 onwards during the financial Year.
 - Cash Book was not updated after 21.06.2023
 - Sanction Order number was mentioned in the cash book but sanction order number was not maintained chronologically with programme wise.
 - Ledger Folio number was not recorded in the cash book since 01.04.2023
 - PPA number were not mention on the sanction order sheet. It was noticed that as per Sanction Order Sheet, Bank details was mention as SNA Account Number instead of PPA number.
- ✓ **Cheque Issue Register:** SNA Cheque Issue Register under NCD was maintained in a single register. The register was updated on regular basis but it was noticed that Note Sheet Number and File number was not mentioned in the PPA Issue Register.
- ✓ **Vouchers:** Vouchers along with their supporting documents and Sanction order were placed in a guard file. Further it was also observed that “Paid & Cancelled” stamp was not affixed on the PPA Slip. Further it was noticed that all supporting vouchers are kept in a single voucher guard file.
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✓ TDS has been deducted as per Income Tax Act and the Rules made thereunder and also deposited before due date.

✓ **TDS under the GST Act:** It was noticed that TDS under the GST Act was deducted and also **deposited** before due date except following.

Date of Deduction	Particulars	Taxable Amount	GST Amount	Due Date	Date of Deposit
31.03.2023	Omm Surgical & Chemicals	58,375.00	1,168.00	10.04.2023	31.05.2023

PLACE: CUTTACK

FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS

DATE:06.10.2023



[Handwritten Signature]
[N. R. RAY, FCA]
PARTNER
M. No.055448