



AUDITORS REPORT

ZILLA SWATHYA SAMITI (NHM)
SUB DIVISIONAL HOSPITAL [SDH], KAMAKSHYANAGAR
DIST. DHENKANAL

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

- ✓ **Cash Book:** Our observations in regard to cash book are given as under: -
 - ✓ Manual cash book was maintained under SNA and the same was updated on monthly basis.
 - ✓ Cash book was updated till 31.08.2023 but it was noticed that Budget code / Activity code was not mention in the cash book..
 - ✓ Sanction Order number was not mention in the cash book from 01.04.2023 till 31.08.2023
 - ✓ Holding account was opened on Dt. 09.05.2023 under SBI A/c No. 41903403385 but cash book was not maintained till date.
- ✓ **Cheque / PPA Issue Register:** We have verified the cheque/ PPA issue register and observed that cheque issue register was maintained and also updated on regular basis but it was observed that Budget / Activity Code was not mention in the register. Further it was noticed that Note Sheet Number. & File number was not mention in the PPA Issue Register.
- ✓ **Advance Register:** No Personal advance were given to staffs during the month under audit.
- ✓ **Vouchers:** We have verified the supporting voucher and noticed that all supporting documents are kept in the Voucher Guard File except JSY payment and ASHA Payment.
- ✓ **Allotment Register:** It was noticed that Allotment Register was not maintained by the Unit during the Financial Year 2023-24
- ✓ **Consumable Stock Register:** Consumable stock register was maintained and also updated on regular basis.
- ✓ **Fixed Assets Register:-** Fixed Assets stock register was maintained in FMG format but it was noticed that the following information are not available in FMG format.
 1. Specification
 2. Grant for which the Assets is purchased.
 3. Date of Issue
 4. Assets ID No.
 5. Signature of the Custodian

Suggestion: It is suggested that Fixed Assets Register should be prepared and all assets 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 was not maintained by the CHC since 01.04.2023.
- ✓ TDS has been deducted as per IT Rules but not deposited within due date in the Month of April' 2023. The delay deposit details are given below:

Nature of Payment	Date of Deduction	Due Date for Payment	Date of Deposit	TDS Amount (Rs.)
Staff Salary for the Month of April' 2023	03.05.2023	07.06.2023	06.07.2023	768.00

- ✓ Further it was noticed that in the following table states where TDS and GST TDS were not deducted from the below payment.

Nature of Payment	Date of Deduction	Taxable Amount	GST TDS to be deducted	TDS to be Deducted
Help Desk Out Sourcing)	30.06.2023	71,331.00	1,427.00	1,427.00

- ✓ TDS Return filling during the FY 2023-24 was filled before due date. The filling date was given below:

Quarter End	Due Date	Date of Filling
June' 2023	30.09.2023	22.09.2023

- ✓ EPF was deducted and also deposited in the EPF ZSS account (DPMU) regularly.
- ✓ Asha Incentive: ASHA's are paid their incentives before the fixed day i.e. 10th of every month. The payment details are given below:

Month	Date of Deduction	Due Date	Delay Days	Amount
April' 2023	09.05.2023	10.05.2023	-	45,200.00
May' 2023	09.06.2023	10.06.2023	-	36,775.00
June' 2023	10.07.2023	10.07.2023	-	36,700.00
July' 203	09.08.2023	10.08.2023	-	40,400.00
Aug' 2023	09.09.2023	10.09.2023	-	42,925.00

PLACE: CUTTACK

FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS

DATE: 09.10.2023



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