

ANNEXURE XXXVI: Executive Summary

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

Name of the State _____

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

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

Part-A: State level issues:

Books of Accounts

1. Whether books of accounts of SHS are computerized? If yes, whether any ERP system has been implemented?
2. Whether registers related to budget receipt and control, advances, staff payments, stock, investments etc. are being maintained properly?
3. Whether the Quarterly FMRs and Statement of Fund Position are based on books of accounts. and prepared in the prescribed format?
4. Whether the Quarterly FMRs and Statement of Fund Position are audited by the concurrent auditor?

Disbursement & utilization of funds

5. Provide a list of advances and total amount involved which are outstanding for more than a year. Mention the follow up action taken for the same.
6. Whether the Provisional Utilization Certificates sent to GOI have been audited by the concurrent auditor?
7. Whether there is any significant delay in disbursing the funds to Districts, after their receipt from GOI?
8. Whether the posts of State Finance Manager and State Accounts Manager are filled up? If vacant, since when?

Monitoring & evaluation

9. Whether the state audit committee has been meeting at regular intervals? (Indicate the number of meetings held during the period)
10. Whether audit observations of the concurrent auditor have been complied with?
11. Whether Action Taken Report on observations has been submitted regularly?
12. Whether the SHS has sent the Action Taken Report (ATR) on the last concurrent audit report of the DHS to the GOI?

Others

13. Whether unification of financial and accounting processes as per GOI Notification No. 107/FMG/2005-06 dated 14.12.2006 has been completed?
14. Whether delegation of Administrative and Financial powers have taken place as per GOI guidelines (circulated vide D.O. No.118/RCH-Fin/2006-07 dated 1st May, 2007).

Part-B: District level issues:

Coverage

15. Name of the Districts where monthly concurrent audit has not taken place. (specify the reason)
16. Number of districts where all the blocks have not been covered at least once in the course of audit. (indicate the numbers in each district)
17. Number of blocks (district wise) where the peripheral units have not been visited
18. Number of Rogi Kalyan Samities (district-wise) where last annual audit has not been done.

Books of Accounts

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

Reporting

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

Audit Committee

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

Others

29. Number of Districts where unification of finance and accounting processes has not taken place as per GO1 guidelines.
30. Number of districts where posts of District Accounts Manager has been vacant for more than 3 months.
31. Number of Districts where Delegation of Administrative and Financial powers have not taken place as per GOI guidelines (circulated vide D.O. No.118/RCH-Fin2006-07 dated 1st May, 2007).

Part-C: Pending issues:

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

(S/d.)
**CONCURRENT AUDITOR,
STATE HEALTH SOCIETY**

(S/d.)
**DIRECTOR (FINANCE & ACCOUNTS)/
MISSION DIRECTOR)
State Health Society**