

Following type of Audits are conducted for National Health Mission, Haryana as per the instructions of MoHFW, GoI:

(1) Statutory Audit

(2) Concurrent Audit

(3) C&AG Audit

(1) Statutory Audit:

Statutory audit of State and District Health Societies is carried out by Chartered Accountant Firms appointed by the State Health Society as per the instruction issued by MoHFW, GoI. This audit is conducted on annual basis and under this audit 100% District Health Societies and at least 40% blocks(CHCs/PHCs) are covered. CA Firms are selected after evaluation of the firms on the basis of technical and financial proposals given in the RFP at State level. Reappointment of the same Auditor can be done for maximum two years. The Standing Committee on Audit (SCA) headed by the MD, State Health Society was to monitor audit process and the follow up on the audit paras and Action Taken Report on those audit paras.

Appointment of Statutory Auditor for the FY 2015-16 has done by calling tender in the newspaper and six firms has applied for the same and firm named M/s Gandhi Minocha and Company is appointed for the audit. Statutory Audit for the FY 2015-16 have been completed within the stipulated time and statutory audit report along with the Balance Sheet for FY 2015-16 has already been submitted to the MoHFW, GoI on 30/07/2016.

(2) Concurrent Audit

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

Appointment of Concurrent Auditor is done by the State & District by the recommendation of their respected audit committee. On the basis of technical & financial bid Chartered Accountant Firm named M/s KRA & Co, Chandigarh, have been selected as the Concurrent Auditor of State for the

FY 2016-17. Each District of Haryana State has appointed the separate concurrent auditor at their District level after taking appropriate approval from the State Audit Committee. The detailed guidelines for concurrent audit may be viewed from RFP for concurrent audit 2016-17(already uploaded)

(3) Comptroller and Auditor General Audit(C& AG Audit)

The Comptroller & Auditor General of India's (CAG) Audit has entrusted audit of Government Departments which undertake expenditure and receipt transactions of Government funds, to its subordinate PAG/ AG audit offices of each state. The later office conducts audit of a Govt. Depts. on yearly basis and submits an audit report with observations to that department for arranging reply within six weeks to Paras of the report. These are subsequently reviewed from settlement point of view. The unsettled Paras are pursued with the departments to its logical conclusion.

The O/o Pr. A. G. (Audit) Haryana Chandigarh has been conducting audit of NRHM (non NHM) and subordinate Distt. Health & family Welfare societies in the state since 2007. The account records of above Health Institutions for the period 2014-15 have been audited by the above audit office. In addition O/o Pr. A.G. (Audit) i.e. an office subordinate to CAG of India has twice conducted performance audit of NHM in the past covering five year period in each spell up to 2015-16. The audit reports have been received and are being pursued with above audit office for its logical conclusion.