Appendix-B

CHECK-LIST FOR AUDITORS OF STATE HEALTH SOCIETY

Sl. No.	**PARTICULARS**	**YES**	**NO**	**REMARKS**
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 Reconcilation 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 all the Programmes i.e. RCH, NRHM, Immunisation, NUHM. NDCPs and NCDs Programme			
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 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 State Health Society			