NATIONAL HEALTH MISSION

PURCHASE COMMITTEE, STATE HEALTH SOCIETY,
NATIONAL HEALTH MISSION, JAMMU & KASHMIR

Name of Item/ Services: Request for Proposal (RFP) for appointment of Auditor for State Health Society (SHS) and District Health Societies (DHSs) for audit of all Programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II for the financial year – 2025-26 in Jammu & Kashmir

e-TENDER NOTICE NO. 01 OF 2026

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Request for Proposal (RFP) for appointment of Auditor for State Health Society (SHS) and District Health Societies (DHSs) for audit of all Programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II for the financial year – 2025-26 in J&K

State Health Society, Jammu & Kashmir, invites proposals from Chartered Accountant (CA) firms empaneled with the *Comptroller & Auditor General of India (C&AG) and eligible to conduct audits of major Public Sector Undertakings (PSUs) for the year 2025–26*. The selected firm(s) will be responsible for conducting audit of State Health Society and the District Health Societies under the National Health Mission for the financial year 2025–26:

1. Detailed Request for Proposal (RFP) document alongwith Terms & Conditions can be downloaded from the website(s) **https://jktenders.gov.in, https://jknhm.jk.gov.in or https://www.tmdicai.org/Opportunities.php** from **06-07-2026 (1000 Hrs onwards)**.
2. No Pre-bid meeting has been scheduled. All the queries received till **15-07-2026 upto 1600 Hrs** will be examined by this office and accordingly response(s) to the same will be published on web-portal for information and consideration of intended participants.
3. Proposals can be submitted through website **https://jktenders.gov.in** from **18-07-2026 (1000 Hrs) upto 27-07-2026 (1600 Hrs) only**.
4. Technical covers will be opened on **27-07-2026 (1730 Hrs)** in the office of State Health Society, NHM, J&K.
5. Financial covers of participants qualifying the technical evaluation shall be opened on later date which will be notified separately
6. Complete selection process will be online. **Participants are not required to submit technical/ financial proposals in physical form**.
7. Any correspondence required to be made regarding this RFP, shall only be entertained if it is from the Authorized Signatory duly authorized by the Competent Authority viz., Proprietor/ Partner.

Sd/-
Mission Director
(Tender Inviting Authority)
National Health Mission, J&K

No: SHS/NHM/J&K/Estt./7851181/692 **Dated: 04-07-2026**

Schedule of Critical Dates to be observed with respect to the Request for Proposal (RFP) for appointment of Auditor for State Health Society (SHS) and District Health Societies (DHSs) for audit of all Programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II for the financial year – 2025-26 in Jammu & Kashmir

S. No.	Particulars	Date/ Time
1	Date of Publishing of detailed Request for Proposal (RFP)	06-07-2026 at 1000 Hrs
2	Start Date of Downloading RFP from Website	06-07-2026 from 1000 Hrs
3	Website for Downloading RFP	https://jktenders.gov.in, https://jknhm.jk.gov.in https://www.tmdicai.org/Opportunities.php
4	Last Date of Downloading RFP from Website	27-07-2026 upto 1400 Hrs
5	Seek Clarification Start Date	06-07-2026 from 1000 Hrs
6	Seek Clarification End Date	15-07-2026 upto 1600 Hrs
7	Pre-bid Meeting - No Pre-bid meeting has been scheduled. All the Queries received till 15-07-2026 up to 1600 Hrs. will be examined by this office and accordingly response to the same will be published on Web-portal for information and consideration of intended participants. Kindly refer RFP for details.	
8	Website for Submission of Proposals	https://jktenders.gov.in
9	Start Date for Submission of Proposals	18-07-2026 from 1000 Hrs
10	Last Date for Submission of Proposals	27-07-2026 upto 1600 Hrs
11	Date of Opening of Technical Cover	27-07-2026 at 1730 Hrs
12	Date for Opening of Financial Cover	To be Notified Separately
13	Place of Opening of Technical/ Financial Covers	State Health Society, NHM, Regional Institute of Health & Family Welfare, Near Sainik School, Kandoli Nagrota, Jammu – 181221 (J&K)

Sd/-
Mission Director
(Tender Inviting Authority)
National Health Mission, J&K

Instructions to Participants regarding e-Tendering Process:

1. The interested participants can download the Request for Proposal (RFP) from the website **https://jktenders.gov.in**.
2. To participate in the selection process, participants have to get (DSC) Digital Signature Certificate' as per Information Technology Act-2000. This certificate will be required for digitally signing the proposal. Participants can get the above-mentioned digital certificate from any approved vendors. Participants, who already possess valid (DSC) Digital Signature Certificates, need not procure new Digital Signature Certificate.
3. The Participants have to submit proposals online in electronic format with Digital Signature. The proposals cannot be uploaded without Digital Signature. No Proposal will be accepted in physical form.
4. Proposal will be opened online as per the time schedule mentioned in the Request for Proposal (RFP) document.
5. Before submission of proposal, participants must ensure that scanned copies of all the necessary documents have been attached with the proposal.
6. State Health Society, J&K will not be responsible for delay in submission of proposal for any reasons whatsoever.
7. All the required information for the proposal must be filled and submitted online, except for any additional information as required by this office and to be submitted through any other mode.
8. Participants may contact the Chairman Purchase Committee, SHS, NHM, J&K for any assistance regarding the process.
9. Participants may use 'My Documents' section under their user ID on e-procurement portal i.e., **https://jktenders.gov.in** to store important documents like Balance sheet, GST Certificate, IT Returns, and other relevant documents etc., and attach these certificates as Non-Statutory documents while submitting their proposals.
10. Participants are advised not to make any change in BoQ (Bill of Quantities) contents or its name. In no case they should attempt to create similar BoQ manually. The BoQ downloaded should be used for filling the Rates and it should be saved with the same as it contains.
11. Participants are advised to scan their documents at 100 DPI (Dots per Inch) Resolution with Black & White, PDF Scan properly.
12. Participants may refer the Guidelines for submission of online proposals available on website https://jktenders.gov.in.

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Section – I: Terms of Reference (ToR)

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched by the Government of India (GoI) on 12th April 2005 with the objective of improving healthcare facilities across the country. With effect from the financial year 2013–14, the NRHM has been subsumed under the umbrella Programme of the National Health Mission (NHM). The NHM encompasses the National Urban Health Mission (NUHM) and also covers Communicable and Non-Communicable Diseases (NCDs). The mission aims to provide accessible, affordable, and quality healthcare services to the population, with special emphasis on vulnerable sections of society.

2. NHM provides an overarching framework under which existing Programmes such as the Reproductive and Child Health (RCH) Programme including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI), and the National Iodine Deficiency Disorders Control Programme (NIDDCP) have been repositioned. It also includes Health System Strengthening initiatives under NRHM, such as Ayushman Arogya Mandir and the ASHA Benefit Package (ABP), including facilitator payments. In addition, various National Disease Control Programmes (NDCPs) and Non-Communicable Disease (NCD) initiatives are covered. The National Urban Health Mission (NUHM), comprising Ayushman Arogya Mandir, has also been integrated into the National Health Mission.

2.1 PM-ABHIM: Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), with a total outlay of ₹64,180 crore over a period of five years, was launched on 25 October 2021. The mission aims to develop and strengthen capacities at the primary, secondary, and tertiary levels of healthcare, reinforce existing national institutions, and establish new institutions to support the detection and management of new and emerging diseases.

2.2. ECRP I & II: National Health Mission is one of the implementing agencies for the India COVID-19 Emergency Response and Health Systems Preparedness Project (ERHSPP) in States and Union Territories through the State Health Societies (SHS), including SHS J&K. The project seeks to prevent, detect, and respond to threats posed under ECRP-I and ECRP-II, while also strengthening health system preparedness. Further, release of funds under ECRP-II is as per the approved Centre-State funding under NHM.

3. To provide more flexibility to States/ UTs and improve financial utilization, the Department of Expenditure w.e.f. F.Y. - 2022-23 approved the merger of pools. The present arrangement of pools: -
   a) Flexible Pool for RCH, Health System Strengthening, National Health Programmes, and Urban Health Mission (Scheme Code: 4063)
   b) Infrastructure Maintenance (Scheme Code: 4064)
   c) Strengthening of National Programme Management Unit (Scheme Code: 4065)

In addition, Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) is implemented under the National Health Mission framework (Scheme Code: 3991).

4. **Institutional and Funding Arrangements:** For implementation of above Programmes, the Ministry of Health & Family Welfare (MoHFW) has mandated the establishment of an Integrated Health Society at both the State and District levels. These societies are registered as legal entities under the Societies Registration Act, 1860, at the respective State and District levels.

   The State Health Society (SHS) functions in close coordination with the Directorate of Health & Family Welfare, while the District Health Societies (DHSs) operate in coordination with the District Collector and the Chief Medical Officer (CMO). Programme implementation is carried out through the offices of the District Chief Medical Officer, Blocks, Community Health Centres (CHCs), Sub-District Hospitals (SDHs), Ayushman Arogya Mandir – Primary Health Centres (AAM-PHCs), Ayushman Arogya Mandir – Sub-Centres/ Sub-Health Centres (AAM-SCs/ SHC), Rogi Kalyan Samities (RKS), and Village Health, Sanitation and Nutrition Committees (VHSNCs).

   Certain activities are managed at the State level, including drug procurement, Information, Education and Communication (IEC) activities, civil works, and training. These activities are undertaken through specialized entities such as the State Institute of Health and Family Welfare (SIHFW), IEC Bureau, Public Works Department (PWD), Directorate of Health, and Municipal Corporations for urban health components.

4.1 Funding & Accounting Arrangements: Rule 232(v) of the General Financial Rules (GFR) prescribes the release of funds to State Governments and the monitoring of fund utilization through the Public Financial Management System (PFMS). To enhance monitoring of fund availability and utilization under Centrally Sponsored Schemes (CSS) and to reduce fund float, the Department of Expenditure, vide Office Memorandum No. 1(13) PFMS/FCD/2020 dated 23rd March 2021, issued guidelines for a revised procedure for the flow of funds under CSS.

Further, in accordance with Rule 230(7) of the General Financial Rules (GFR), 2017, which mandates the application of the principle of 'Just-in-Time Release' for payments to the extent possible, and with a view to enhancing cash management efficiency at both the Central and State levels, an alternative fund flow mechanism known as SNA–SPARSH (System for Payment, Accounting and Reconciliation through a Single Nodal Agency in Real Time) has been introduced.

This mechanism facilitates the transfer of funds under CSS through an integrated framework comprising the PFMS, the State Integrated Financial Management Information System (IFMIS), and the e-Kuber platform of the Reserve Bank of India (RBI), implemented in a phased manner.

The adoption of the SNA-SPARSH platform has been notified by the DoE vide O.M. dated 04th September 2023 and 04th October 2024 for PM-ABHIM and NHM respectively.

Under SNA-SPARSH mechanism, the Ministry provides drawing limits for the Central Share to the States/ UTs through PFMS known as Mother Sanction. Based on this, the State/ UT Treasury issues consolidated drawing limits (Central Share and State/ UT Share) to the Single Nodal Agency (SNA) known as Master Sanction. Thereafter, the implementing agencies initiate payment files. Upon submission of payment files, the Ministry releases the Central Share, followed by the addition of the State/ UT Share, and the full payment is transferred directly to the bank accounts of vendors or beneficiaries through the RBI platform.

Further, a revised procedure for the Single Nodal Agency (SNA), dated 20th October 2023, has been prescribed for the flow of funds to UT without a Legislature. Under this procedure, separate books of accounts and other financial records are required to be maintained for each scheme. Additionally, separate financial and activity reports must be submitted at prescribed frequencies to the respective monitoring units of the MoH&FW, Government of India.

5. **Financing by Development Partners/ Donors:** Some Programmes under NHM and PM-ABHIM are also supported by development partners, such as the Asian Development Bank (ADB) and the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)/ World Bank, for which credit agreements have been executed by the Government of India with the respective Development Partners. Auditors will be required to report on compliance with the specific fiduciary requirements of these Development Partners. Copies of the legal agreements and other relevant project documents will be provided to the auditors, if required, the concerned Programme Division of SHS J&K.

6. **Objective of Audit Services:** The objective of the audit is to provide MoH&FW with adequate, independent, and professional assurance that the grant proceeds provided by MoH&FW have been utilized for their intended purposes in accordance with the approved Programme Implementation Plans (PIPs) and Annual Work Plans (AWPs) of the respective Programmes. The audit also seeks to ensure that the annual financial statements are free from material misstatements and that the terms of the credit/ loan agreements with development partners are complied with in all material respects.

   The audit of the financial statements of the State and District Health Societies, as well as the Consolidated Financial Statements of the State and District as a whole i.e. including Balance Sheet, Income & Expenditure Statement, Receipt & Payment Statement, relevant Accounting Policies, Notes to Accounts, Schedules, Bank Reconciliation Statements, Statement of Funds Position, and Reconciliation of Expenditures (FMR and PFMS expenditure) is intended to enable the auditor to express a professional opinion on the following:

   a) True and Fair View: Whether the financial statements present a True and Fair view of the financial position of the individual District Health Societies (DHSs), State Health Societies (SHS), and the consolidated District and State Health Societies as at the end of the fiscal year, and of the funds received and expenditures incurred for the accounting period ending 31st March 2026.

b) Proper Utilization of Funds: Whether the funds were utilized for the purposes for which they were provided.
c) Compliance with Development Partner Requirements: Where Programmes are financed by development partners, whether the respective Programme expenditures are eligible for financing under the relevant grant or credit agreements.

The books of accounts maintained by the SHS, DHSs, and other implementing units i.e. including Blocks, Community Health Centres (CHCs), Sub-District Hospitals (SDHs), Ayushman Arogya Mandir - Primary Health Centres (AAM-PHCs), Ayushman Arogya Mandir - Sub-Centres/Sub Health Centres (AAM-SCs/ SHCs), Village Health, Nutrition and Sanitation Committees (VHNSCs), etc. shall form the basis for the preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State/ UT as a whole.

7. **Standards:** The audit will be conducted in accordance with the *Engagement and Quality Control Standards (Standards on Auditing)* issued by the Institute of Chartered Accountants of India (ICAI).

The auditor is required to consider materiality when planning and performing the audit (except where a minimum coverage of implementing units is specifically prescribed) to reduce audit risk to a level that is acceptable and consistent with the objectives of the audit.

In addition, the auditor must specifically assess and address the risk of material misstatements in the financial statements arising from fraud and take appropriate measures to identify and respond to such risks during the audit process.

8. Scope and Coverage of Audit: In conducting the audit, special attention should be paid to the following areas:

a. Assessment of Financial Systems and Controls: The auditor to assess the adequacy of the project's financial systems, including financial and operational controls. This assessment is to cover:
   - Adequacy and effectiveness of accounting, financial, and operational controls;
   - Level of compliance with established policies, plans, and procedures;
   - Reliability of accounting systems, data, and financial reports;
   - Methods for remedying weak controls; and
   - Verification of assets and liabilities.

   A specific report on these aspects is to be provided as part of the Management Letter.
b. Utilization of Funds: The auditor to verify that funds have been utilized in accordance with conditions laid down by the MoH&FW, Government of India, ensuring due attention to economy, efficiency, and effectiveness, and that funds were used only for their intended purposes. The auditor to also confirms that any required State counterpart contributions have been provided.
c. Procurement of Goods and Services: The auditor to ensure that goods and services financed under each scheme have been procured in accordance with the relevant procurement guidelines issued by the Government of India/ State/ UT

Government. For Programmes supported by Development Partners, such as NDCPs, the auditor shall verify compliance with the terms of agreements between Government of India and the respective Development Partners, as well as adherence to Programme-specific procurement manuals and guidelines issued by the Programme Divisions of MoH&FW. All expenditures must have complete supporting documentation.

d. Maintenance of Records: The auditor to verify that all necessary supporting documents, records, and accounts have been properly maintained for the project.
e. Utilization of State/ UT Share: The auditor to ensure that the matching State/ UT share against Commodity and Infrastructure Maintenance grants has been utilized in accordance with the 0:100 (Central Share: 0, State Share: 100) SLS (State Linked Scheme) as per DoE guidelines dated 27th June 2025.
f. Sample Coverage of Sub-District Implementing Units: Audit to cover 100% of District Health Societies (DHSs), each being a legally Registered Society. Audit to cover at least 40% of Block-level CHCs and AAM-Primary Health Centres (PHCs). At least 50% of these blocks should be newly selected, with the remaining possibly from the previous year's audit. The sample to ensure inclusion of Block-level CHCs and AAM-PHCs in each district. All vouchers pertaining to health facilities should be made available at the respective facility (DH, CHC, AAM-PHC) for audit. Further, audit also covers expenditures incurred through Rogi Kalyan Samities (RKSs) at DH, CHC, and AAM-PHC levels.
g. Review of Concurrent Audit Reports: The auditor may review Concurrent Audit Reports and Quarterly Executive Summaries and consider material observations or findings while forming an opinion on the overall internal control environment and True & Fair view of accounts/ financial statements.
h. Refund of SNA Account Balances: After implementation of SNA-SPARSH under NHM and PM-ABHIM, the State/ UT to ensure that any erstwhile SNA account balances are refunded to the Consolidated Fund of India, in accordance with DoE Guidelines dated 16th January 2024.
i. Compliance with DoE Guidelines: The auditor may review the State/ UT's compliance with all Guidelines issued by the DoE with respect to the implementation of NHM and PM-ABHIM.
j. Reconciliation of Expenditures: The auditor to reconcile the Financial Monitoring Report (FMR) expenditure with SNA-SPARSH expenditure to ensure accuracy and completeness of financial reporting.

9. Project Financial Statements: The format of the Project Financial Statements (PFS) and relevant schedules, consolidating all Programmes, is provided at Appendix 'A' – Format of Financial Statements, and is also available on the MoH&FW website at *https://nhm.gov.in*.

The Project Financial Statements, prepared at the State Health Society (SHS), District Health Society (DHS), and Consolidated State level, include the following:

a. Audit Opinion: As per Appendix 'C'.
b. Balance Sheet: Showing accumulated project funds, balances, other assets, and liabilities (if any).
c. Income & Expenditure Account for the year ending 31st March 2026.
d. Receipt & Payment Account for the year ending 31st March 2026.

e. Other Schedules to the Balance Sheet:
   - Statement of Fixed Assets (as a schedule).
   - Schedule of Loans and Advances (with age-wise analysis).
   - Programme-wise Statement of Expenditure.

f. Notes on Accounts: Accounting policies followed in the preparation of accounts for SHSs and DHSs. Any other significant observations of the auditor.

g. Auditor's Observations: Significant observations, including internal control weaknesses for each programme, specifying the institution concerned to facilitate follow-up action.

h. Certification of Fund Transfers: Auditor to certify the delay status of funds transferred from State Treasury to SNA account of SHS for FY 2024-25 and 2025-26, as per the prescribed format (Appendix E-1 and E-2).

i. Interest on Delayed Transfers: Auditor to disclose whether the State has received any interest on delayed transfer of funds from the State Treasury to the SNA account of SHS, as per Ministry of Finance letters dated 18/19 December 2024.

j. Lapse of Drawing Limits: Auditor to specify any lapse of drawing limits against the mother sanction issued by the Ministry.

k. Comparison with FMR Expenditure: Auditor to compare audited expenditure with expenditure reported in the FMR for 2025-26, highlighting reasons for variations.

l. Utilization Certificates (UCs):
   - Sanction-wise UCs as per Form 12-C of GFR 2017 (amended time to time), reconciled with the Income & Expenditure account and capitalized fixed asset expenditures.
   - Separate UC for State share contribution.
   - Separate UCs for Emergency COVID-19 Response Packages (ECRP-I & ECRP-II) and PM-ABHIM.

m. Action Taken Report: Auditor to review and report on action taken on previous year's audit observations.

n. Reconciliation of FMR Expenditure: Auditor to reconcile FMR expenditures of the last quarter (31st March 2026) with audited annual financial statements, identify variances, and provide reasons.

o. Management Representation: DHS and SHS management should sign the financial statements and provide written acknowledgment of their responsibility for preparation and fair presentation of accounts, affirming that project funds were expended as intended.

p. Separate Chapter for COVID-19 Emergency Response: A dedicated chapter for ECRP-I to be included (Appendix 'F'). Funds under ECRP-I are 100% centrally funded. Release of funds under ECRP-II is as per the approved Centre-State funding under NHM.

q. Separate Chapter for PM-ABHIM: A dedicated chapter for PM-ABHIM to be included (Appendix 'G').

10. Financial Management Reports (FMR): In addition to forming an opinion on the financial statements, the auditor is required to audit the last quarter FMR (quarter ending March 2026) submitted to MoH&FW. The auditor to apply such tests as deemed necessary to satisfy the audit objectives. Any ineligible expenditures

identified in the financial reports must be separately noted. The audit report to include a separate paragraph commenting on:

- the accuracy and propriety of expenditures included in the financial statements and FMRs.
- whether procurement procedures have been followed.
- the extent to which the Government of India can rely on the quarterly FMRs.

In addition to the audit report, the auditor is required to prepare a Management Letter as per Appendix 'D', summarizing observations on internal control issues not materially affecting the financial statement opinion. The Management Letter to include the followings:

a) Comments and observations on the accounting records, systems, and internal controls examined during the audit.
b) Identification of specific deficiencies and weaknesses in the system and controls, with recommendations for improvement.
c) Reporting on the level of compliance with financial internal controls.
d) Reporting of procurement not carried out in accordance with the procurement manual/ Guidelines of the State for individual Programmes (e.g., RCH-II, NTEP, IDSP, etc.).
e) Communication of matters that might have significant impact on project implementation.
f) Bringing to the attention of the Society any other pertinent matters observed during the audit.

The observations in the Management Letter must include implications of the observations, Auditor's Recommendations, and Management Comments/ Responses, which must be obtained and reported alongwith the Audit Report.

11. Completion of Audit and Submission of Audit Report:

a. Completion of Audit of Districts: Audit firm will make every endeavor to complete audit of all the District Health Societies and issue District Audit Reports by 31st August 2026 to ensure the State Consolidated Report is issued by 30th September 2026.
b. Consolidation of Audit Report at State/ UT Level: The consolidation of audit reports from all Districts, alongwith all necessary components such as Accounting Policies, Notes to Accounts, and Management Letter to be completed and final Consolidated Audit Report be submitted by or before 30th September 2026.
c. Every endeavor shall be made that the consolidated Audit Report alongwith the audited Utilization Certificates (UCs) signed by the Auditors, the Financial Advisor/ CAO and the Mission Director NHM J&K and Counter-Signed by the ACS/ Principal Secretary (Health)/ Secretary (Health) of the State/ UT, be submitted to the MoH&FW, Government of India by or before 30th September 2026.
d. Compliance with Audit Observations: Compliance reports addressing audit observations must be submitted to the Ministry of Health & Family Welfare within six months of audit completion.

e. Conditionality of Fund Release: Timely submission of the Audit Report is a Record of Proceedings (RoP) condition for release of funds to the State/ UT beyond 75% of cash allocation, ensuring smooth mission implementation.

f. Penal Provisions for Delay:
   - If the auditor fails to submit the report on time despite all required information being provided, the State/ UT may deduct 5% per month from the audit fees.
   - The State/ UT to include a clause regarding this penalty in the auditor agreement.
   - **Exceptions:** Penalty may be waived by the Mission Director (NHM) in case of delays due to unforeseen circumstances beyond the control of auditors, including but not limited to floods, earthquakes, elections, war/ war like situations, etc.
   - Prior to imposing a penalty, the auditor must be given an opportunity to be heard.

12. Additional Instructions to Auditors:

a) The Audit Report of the State Health Society (SHS) shall include audit of all transactions at both State and District Health Society (DHS) levels.

b) The audit for the financial year will cover all components including Flexible Pool for RCH & Health System Strengthening, National Health Programmes, Urban Health Mission, PM-ABHIM, and ECRP-I & II.

c) The appointed auditor shall issue a Consolidated Audit Report for the State/ UT as a whole and for each District, covering all Programmes under NHM and PM-ABHIM.

d) The Consolidated Report shall be sent to NHM-Finance Division, and individual Programme Reports, alongwith Utilization Certificates (UCs), shall be sent to the respective Programme Divisions of the Ministry.

e) Financial Statements and Schedules shall be prepared in accordance with the format provided by the MoH&FW, Government of India (Appendix 'A' - Format of Financial Statements). Specific Programme requirements, as per the Agreements with the Government of India and Development Partners, shall also be incorporated in separate schedules for the respective Programmes.

f) Utilization Certificates (UCs): Auditor shall certify all UCs in the prescribed format *(Form 12C of GFR, 2017 amended from time to time)* for NHM Programmes. UCs shall be Sanction-wise and signed by the Auditor, the Financial Advisor/ CAO and the Mission Director and Counter-Signed by the ACS/ Principal Secretary (Health)/ Secretary (Health) of the State/ UT.

g) The auditor shall append the Checklist provided in Appendix 'B'.

h) Financial Management Reports (FMRs): Auditor shall certify the FMR based on audited expenditures for all line activities of the last quarter (quarter ending March 2026), showing cumulative and head-wise expenditure for the full financial year. Auditor shall certify a comparative statement showing expenditure as per FMR and audited accounts, documenting reasons for significant variances (e.g., more than 15% at each component level).

i) Management Letter shall be prepared as per Appendix 'D' alongwith comments/ replies from the SHS NHM J&K.

j) Auditor to comment on the compliance with DoE Guidelines for implementation of Centrally Sponsored Schemes (CSS) by States/ UTs during FY 2025-26, specifically for NHM and PM-ABHIM.

k) Auditor to examine the status of timely DBTs under schemes such as JSY, JSSK, ASHA, Family Planning, and Nikshay-NTEP through the APBS/ SNA-SPARSH platform and assess whether internal controls are adequate to ensure these payments are evidence-based.

l) Programme financial statements to disclose expenditures on procurement from Non-ADB Member Countries and New Building Construction for 13 ADB-Supported States/ UTs under PM-ABHIM.

m) Auditor to provide valuation and disclosure as per Indian Government Accounting Standard-2 (IGAS-2) for grants received in kind for the 13 ADB-Supported States/ UTs under PM-ABHIM.

n) Auditor to ensure that the annual financial statements for the 13 ADB-Supported States/ UTs under PM-ABHIM include a Note stating: "These financial statements were approved by the Governing Body on (insert date)".

13. Other Considerations with respect to Undertaking of Audit of Agencies under NHM in J&K

i. To ensure timely completion of the audit, the State/ UT ensure that the books of accounts are ready at all locations prior to the commencement of audit. Additionally, timely availability of required information to the auditors must be ensured to facilitate completion of the audit within the stipulated timelines.

ii. The auditor shall be given access to all information relevant for the audit, including but not limited to:
   a) Financial and Procurement Records, SPIPs, AWPs.
   b) MoU/LoU signed between MoH&FW and the State/ UT SHS.
   c) Instructions issued by MoH&FW regarding scheme Guidelines (e.g., JSY, JSSK).
   d) Administrative Orders issued by SHS/ Directorate of Health Services, including cost norms.
   e) For Programmes financed by Development Partners, copies of Legal Agreements and project appraisal documents shall be made available.

iii. Audit Firm must depute appropriate number of personnel, headed by a qualified Chartered Accountant, to ensure timely completion of quality audit.

iv. If the required team composition is not deployed, the State/ UT may take appropriate action against the Audit Firm, including blacklisting, after keeping the MoH&FW and ICAI informed.

v. The audit firm cannot undertake audits of more than three States/ UTs in a year. Assignments must be accepted chronologically on a first-come, first-served basis. If the audit firm is appointed for more than three States/ UT, it must withdraw to comply with the limit. As a State/ UT may opt to appoint multiple auditors, therefore, if the audit firm appointed for audit of a group of District in any State/ UT then for the purpose of ceiling of 3 States/ UTs, group of Districts shall be taken as a State/ UT. *A certification in this regard is required to be submitted by the audit firm.*

vi. Audit firm must also give an undertaking that all team members are proficient in the State/ UT's official language (oral and written) and have a Head Office/ Branch Office in the allotted State/ UT (Form 'U').

vii. A copy of the auditors' working papers shall be retained by the State Health Society, NHM, J&K.

viii. Upon completion of audit, the State Health Society, NHM, J&K may organize an exit conference with the auditors to discuss audit observations.

ix. Re-appointment of Auditor: An auditor, once appointed, may continue for a maximum of two additional years, subject to satisfactory performance. Yearly approval of the Executive Committee is required, along with confirmation that the firm remains on the C&AG panel and is eligible to conduct PSU audits. No continuation beyond this extended period will be permitted. Any observations from the Ministry must be considered before re-appointment. *It is also clarified that "No auditor can take the assignment of more than three (3) audits under NHM. A certification in this regard may be obtained from the auditor."*

x. It shall be noted that the present formats by the MoH&FW, Government of India are indicative and may change as per the requirements of the Ministry. Accordingly, the selected Audit Firm needs to submit Audit Report in accordance with the final formats from the MoH&FW, Government of India.

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Section – II: Eligibility Criteria, Submission & Evaluation of Proposals, Selection Methodology, Award of Contract

A. Eligibility Criteria:

i. Only firms empaneled with the Comptroller & Auditor General of India (C&AG) for the year 2025-26 and eligible to conduct audits of major Public Sector Undertakings (PSUs) shall be eligible to audit the NHM Programmes. Firms are required to submit details as per **Form T-2.**

ii. The firm should not be the Concurrent Auditor of NHM J&K during the financial year 2025-26 or 2026-27.

B. Submission of Proposals:

1. Intended participants, meeting the 'Eligibility Criteria', shall have to submit '**Online**' Proposal under **Two Cover System** as follows

I. **Cover 1st - Technical Cover:**

i. Letter of Transmittal - Form T-1.
ii. Details of Participating Firm - Form T-2.
iii. Undertaking of Head Office/ Branch Office in J&K - Form U.
iv. Declaration regarding Conflict of Interest & Independence as per Clause (6) of Section III – Other Terms & Conditions of this document.
v. Scanned copies of following documents, in-force at the time of uploading of proposal, duly attested by the Authorized Signatory, alongwith seal of participating entity:
   a. Empanelment Certificate of firm issued by the Comptroller & Auditor General of India (C&AG).
   b. Certificate of Registration of firm issued by the Institute of Chartered Accountants of India (ICAI).
   c. Details of Head Office and all the Branch Office(s), as per C&AG Norms, of participating entity.
   d. PAN Card of participating entity.
   e. GSTIN of participating entity alongwith details regarding Bank A/c No. linked with GSTIN.
   f. Average Annual Turnover Certificate, issued by the Chartered Accountant, for preceding three financial years separately stating the Average Audit Fees for these three years. Certificate must contain UDIN alongwith date.
   g. Details regarding Peer Review of the Firm alongwith copies of Peer Review Certificates.
   h. Details regarding FCAs, ACAs and other on-roll employees engaged with the audit firm as on 31-12-2025 and subsisting on the date of submission of proposal – Annexure-I.
   i. Details regarding Work Experience of audit firm, Annexure-II, alongwith copies of Work Orders/ Completion Certificates.

II. **Cover 2nd - Financial Cover:**

i. In accordance with the ICAI Guidelines for indicative minimum fees, vide No. 1-CA(7)/03/2016 dated 07-04-2016, vis-à-vis as suggested in model RFP from the

MoH&FW GoI, based on average audit fees for preceding three years, consolidated audit fees for audit of agencies under NHM J&K for the year – 2025-26 will not be less than Rs.1,50,000/-.

ii. Audit Firms must quote consolidated audit fees, including expenses on TA/ DA and applicable taxes. If the audit team requests stay arrangements, the cost will be adjusted against the quoted fees. The audit team is required to visit 100% of Districts and at least 40% of Blocks within each District. The audit fees should be quoted considering these requirements.

iii. Audit fees must be quoted strictly as per BoQ. Intended participant(s) shall have to upload the Financial BoQ 'Online' only.

iv. Audit fees must be quoted in Indian Rupee (INR) only.

C. Queries/ Clarifications:

i. No Pre-bid meeting has been scheduled. Intended participants requiring any clarification regarding the Content, Terms & Conditions, etc. mentioned in RFP, may submit its queries, and suggestions if any, **till 15-07-2026** upto 1600 Hrs. so that these can be examined, and accordingly clarified by this office.

ii. All Queries/ Suggestions/ Feedback received till Cut-Off Date & Time will be examined by this office and accordingly response to the same will be published on Web-portal for information and consideration of intended participants.

iii. Queries shall be clearly stated mentioning the content, terms & conditions/ clause No., alongwith relevant page No. of RFP, and the concern of intended participant, alongwith suggestions, if any.

iv. Queries/ Suggestions can be submitted, on letterhead of the intended participants, through e-mail at: **mdnhm-jk@jk.gov.in by or before 15-07-2026 upto 1600 Hrs.** Queries received through any other mode shall not be entertained.

v. Intended participants should point out to the Tender Inviting Authority regarding embitterment, if any, in writing before the cut-off Date & Time. Thereafter, intended participants will have no right to confer or to represent on any ground. No representation shall be allowed, accepted and entertained after the cut-off Date & Time.

vi. The Tender Inviting Authority at its sole discretion may also hold further discussions with the intended participants, to finalize any other issues related to the selection process.

vii. In response to the queries from intended participants, necessary changes in conditions of this RFP, if deemed appropriate by the Tendering Committee, may be made after approval from the Competent Authority.

viii. All Corrigendum/ addendum, if any issued, shall be integral part of the Terms & Conditions of RFP and will be published on the website: **https://jktenders.gov.in**.

ix. All the intended participants are advised to submit proposals, as per the Terms & Conditions of RFP read with the clarifications/ modifications/ amendments issued, if any, after the date stated in the Schedule of Critical Dates.

x. To allow reasonable time to intended participants for taking into consideration the clarifications/ modifications/ amendments issued, if any, and accordingly submit proposals, the Tender Inviting Authority may, at its sole discretion, but without any obligation to do so, extend the last date for submission of online proposals.

xi. Intended participants are advised to remain updated through the above-mentioned website. State Health Society, National Health Mission, J&K, or any of its Officers/ Officials, will not be responsible, in any manner whatsoever, in case of any failure on part of intended participants to keep itself updated with respect to any communications/ clarifications/ modifications/ amendments related to this selection process.

D. Validity of Proposals: Proposals submitted by intended participants shall remain valid for a period of 180 (One Hundred and Eighty) days from the last date for submission of online proposals.

E. Modification/ Substitution/ Withdrawal of Proposals: Proposals once uploaded, are not allowed to be modified, substituted or withdrawn by the participants. Therefore, it is emphasized upon all the intended participants that all Terms & Conditions of RFP shall be carefully studied for successful submission of complete and comprehensive proposals. Failing to comply with any of the Terms & Conditions will only lead to rejection of proposal, even if it is the most competitive offer.

F. Acknowledgement by Participants: It shall be deemed that by submitting the proposal, participant has:

i. made a complete and careful examination of the RFP.
ii. received all relevant information requested from the Authority.
iii. satisfied itself about all matters, things and information required for submitting an informed proposal, execution of the audit in accordance with the RFP document and performance of all of its obligations thereunder.
iv. acknowledged and agreed that inadequacy, lack of completeness or incorrectness of information provided in the RFP or ignorance of any of the matters referred shall not be a basis for any claim for compensation, damages, extension of time for performance of its obligations, loss of profits etc. from the Authority, or a ground for termination of the Agreement.
v. acknowledged that it does not have a Conflict of Interest.
vi. agreed to be bound by the undertakings provided by it under and in terms thereof.
vii. The Tender Inviting Authority, or any of the Officer/ Official of National Health Mission, J&K, shall not be liable for any omission, mistake or error in respect of any of the above, or on account of any matter or thing arising out of or concerning or relating to the RFP or the selection process, including any error or mistake therein or in any information or data given in the RFP.
viii. It shall be deemed that by submitting the proposal, participants agrees and releases the Mission Director, National Health Mission, J&K and its Officers/ Employees, irrevocably, unconditionally, fully and finally from any and all liability for claims, losses, damages, costs, expenses or liabilities in any way related to or arising from the exercise of any rights and/ or performance of any obligations hereunder, pursuant hereto and/ or in connection with the selection process and waives, to the fullest extent permitted by applicable laws, any and all rights and or claims it may have in this respect, whether actual or contingent, whether present or in future.

G. Evaluation of Proposals:

a. Technical Cover of proposals will be opened in the office of State Health Society, NHM, J&K at Regional Institute of Health & Family Welfare, Near Sainik School, Kandoli Nagrota, Jammu on **27-07-2026 at 1730 Hrs.**

b. Selection will be made on Quality and Cost Based Selection (QCBS) basis, with weightage of 80: 20 assigned to Technical & Financial Scores of participants, as follows

I. **Technical Score (Tn):** Technical Score will be awarded to participants in accordance with following parameters –

S. No.	Parameters	Marks to be Awarded	Max. Marks
I	**No. of Years of Experience of Firm, counted from the Date of Constitution of Firm/ LLP with One Full Time FCA, or the Date of Joining of Firm/ LLP by existing CA Partner/ Sole Proprietor having Longest Association with Firm/ LLP, whichever is Later**		
a	> 3 Years ≤ 5 Years	2.5	10
b	> 5 Years ≤ 10 Years	5	
C	> 10 Years ≤ 15 Years	7.5	
D	> 15 Years	10	
II	**Presence of CA Firm in J&K, as on 31-12-2025, for at least three years**		
a	Head Office Located in J&K	6	6
b	Only One Branch, as per C&AG Norms, in J&K - either in Jammu or Srinagar City	5	
C	Only One Branch, as per C&AG Norms, - in J&K - in any City other than Jammu/ Srinagar	4	
D	More than One Branch, as per C&AG Norms, in J&K - 1 Mark for Every Additional Branch - Total Marks under S. No. (II) will Not exceed Max. Marks, i.e., (6)	1	
III	**Full Time FCAs Associated with Firm as on 31-12-2025**		
a	1-3 FCAs	2.5	10
b	4-6 FCAs	5	
C	7-10 FCAs	7.5	
D	> 10 FCAs	10	
IV	**Full Time ACAs Associated with Firm as on 31-12-2025**		
a	1-3 ACAs	2.5	10
b	4-6 ACAs	5	
C	7-10 ACAs	7.5	
D	> 10 ACAs	10	
V	**No. of On-Roll Employees of the Firm, excluding FCAs/ ACAs, Articles and Support Staff (Helpers/ MTS), as on 31-12-2025**		
a	5-10	2	8
b	11-20	4	
C	21-30	6	
D	> 30	8	
VI	**Turnover of Firm/ LLP from Audit Services only (excluding Turnover from other activities e.g. Consultancy, Other Services)**		
a	> Rs.50.00 Lakhs ≤ Rs.100.00 Lakhs	2.5	10
b	> Rs.100.00 Lakhs ≤ Rs.200.00 Lakhs	5	
C	> Rs.200.00 Lakhs ≤ Rs.300.00 Lakhs	7.5	

S. No.	Parameters	Marks to be Awarded	Max. Marks
D	> Rs.300.00 Lakhs	10	
VII	**Audit Experience reg. Commercial/ Statutory Audit of Reputed Establishments/ Organizations (excluding Centrally Sponsored Schemes) - Any Renewal/ Extension of Assignment shall be treated as One Assignment**		
a	> 15 ≤ 25	2	8
b	> 25 ≤ 50	4	
C	> 50 ≤ 75	6	
D	> 75	8	
VIII	**Audit Experience reg. Government Entities, PSUs, Externally Aided Projects/ Social Sector Projects (excluding Charitable Orgs.) - Any Renewal/ Extension of Assignment shall be treated as One Assignment**		
a	> 3 ≤ 5	2	8
b	> 5 ≤ 10	4	
C	> 10 ≤ 15	6	
D	> 15	8	
IX	**Audit Experience reg. NHM in Other States/ UTs - Any Renewal/ Extension of Assignment shall be treated as One Assignment**		
a	1 - 3 States/ UTs	2	8
b	3 - 5 States/ UTs	4	
C	5 - 10 States/ UTs	6	
D	> 10 States/ UTs	8	
X	**Firm Peer Reviewed by ICAI**		
a	Only Single Peer Review	2	8
b	> 1 ≤ 3 Peer Reviews	4	
C	> 3 ≤ 5 Peer Reviews	6	
D	> 5 Peer Reviews	8	
XI	**Whether Proprietor/ any Partner/ Employee of firm held guilty of Professional Misconduct by ICAI during preceding three (3) years ended on 31-12-2025**		
a	No	2	2
b	Yes	0	
XII	**Whether Performance of Firm was found Unsatisfactory and the firm was issued an advisory by the office of C&AG during preceding three (3) years ended on 31-12-2025**		
a	No	2	2
b	Yes	0	
XIII	**Whether the Firm had refused any audit assigned to it by the office of C&AG for reasons other than being Disqualified to act as Auditor of the assigned audit under any Act/ Statute or the Conditions issued by the office of C&AG during preceding three (3) years ended on 31-12-2025**		
a	No	2	2
b	Yes	0	
XIV	**Whether the Firm has been issued an advisory by the Quality Review Board during preceding three (3) years ended on 31-12-2025**		
a	No	2	2
b	Yes	0	

S. No.	Parameters	Marks to be Awarded	Max. Marks
XV	**Whether Firm has been Reprimanded by the National Financial Reporting Authority during preceding three (3) years ended on 31-12-2025**		
a	No	2	2
b	Issued/ Imposed an Advisory/ Caution/ Penalty (Monetary)	1	
C	Debarred With/ Without Penalty	0	
XVI	**Whether Firm has been Debarred by any Regulatory or Government Authority during preceding three (3) years ended on 31-12-2025**		
a	No	2	2
b	Yes	0	
XVII	**Whether CA Proprietor/ Partner/ Employees Convicted in cases filed by CBI/ ED during preceding three (3) years ended on 31-12-2025**		
a	No	2	2
b	Yes	0	
C	In case(s) where matter is pending with CBI/ ED for more than one (1) year	1	
D	In case(s) where matter is pending with CBI/ ED for less than one (1) year	0	

II. **Financial Evaluation:** The participants with an aggregate Technical Score (Tn) of 75 or more marks will be considered for financial evaluation. However, if the No. of participants with Tn of 75 marks or more is less than three (3), participants with Tn more than 65, but less than 75, marks may be considered for financial evaluation. Likewise, if the No. of participants with Tn 65 marks or more is less than three (3), participants scoring more than 55 marks may be considered for financial evaluation. In the absence of sufficient No. of participants, Tender Inviting Authority reserves the right to proceed in the matter after seeking opinion from the Tendering Committee.

III. **Financial Score (Fn):** Proposal with lowest audit fees be given Financial Score (Fn) of 100 and other proposals be given financial scores inversely proportional to the quoted prices, as follows:

$$Fn = Fmin / Fb * 100$$

Where,

Fn = Financial Score of participants under consideration

Fb = Price Quoted by participant under consideration

Fmin = Minimum Quoted Price

IV. **Overall Weighted Score (An):** Overall weighted score of participants will be calculated as follows:

$$An = 0.80 * Tn + 0.20* Fn$$

Where,

An = Overall Score of participants under consideration

Tn = Technical Score of participants under consideration

Fn = Financial Score of participants under consideration

H. Award of Contract: The proposal obtaining the Highest Total Combined Weighted Score in evaluation of Quality and Cost will be ranked as 'H-1' and shall be recommended for Award of Contract. In case, two or more participants have similar H1 Marks, selection will be based on the basis of firms with maximum experience of NHM audit in other States/ UTs.

I. Issuance of Letter of Intent (LoI) and Execution of Agreement:

i. After finalization of bids and subsequent approval from the Competent Authority, the Letter of Intent (LoI) will be issued to the successful audit firm.

ii. Within three days from the Date of Issuance of LoI, successful audit firm shall have to submit original copy of acceptance of the same, duly stamped and signed, to the FA&CAO, NHM, J&K and shall have to execute an Agreement in this regard with the National Health Mission, J&K within one week. Stamp duty, if any, payable towards the Agreement shall be borne by the successful audit firm.

iii. Officer signing the LoI and entering into agreement, on behalf of successful audit firm with the National Health Mission, J&K shall have written approval from the Proprietor/ Partners regarding the same.

iv. Successful participant, as a 'Confirming Party' to the Agreement, shall carefully examine the Terms & Conditions. In case of any doubts, it shall refer the same to the Mission Director, NHM, J&K and get clarifications before signing the agreement. After the execution of Agreement, no communications regarding change in Terms & Conditions shall be entertained.

v. Successful participant shall also execute such further documents and deeds as may be required.

vi. In case, the successful audit firm fails to submit acceptance to LoI or execute Agreement within stipulated time, the Tender Inviting Authority reserves the right to terminate the selection of audit firm and may approach H2 firm for Award of Contract. It will be without any recourse, legal or otherwise, to H1 firm.

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Section – III: Other Terms & Conditions

1. **Terms of Payment:**
   a. After completion of audit and submission of Audit Report alongwith Utilization Certificates, the successful audit firm shall submit invoice, in triplicate, in the office of State Health Society, NHM, J&K, alongwith all other records.
   b. Payment will be made by this office after deducting Statutory Dues, as applicable, and any other charges, if leviable.
   c. No advance payments shall be made.

2. **Right to Accept or Reject the Bid(s):**
   a. In case any participating firm, including the successful firm, is found unsuitable for audit on any reasonable grounds, such as adverse information received from the Ministry or the ICAI or any State Authority, the Tender Inviting Authority may reject the proposal at any time, inter-alia currency of the contract period, without assigning any reason.
   b. Notwithstanding anything contained in this RFP, the Tender Inviting Authority reserves the right to accept or reject any proposal, or to annul the selection process and reject all the proposals, at any time without any liability or any obligation for such acceptance, rejection or annulment, and without assigning any reasons thereof. In the event that the Authority rejects or annuls all the proposals, it may, on its discretion, invite all participants to submit fresh proposals hereunder.
   c. The Authority reserves the right to reject any proposal if:
      i. at any time, a material misrepresentation is made or uncovered, or
      ii. The participant does not provide, within the time specified by the Authority, the supplemental information sought by the Authority for evaluation of the proposal.
   d. In case, it is found during the evaluation or at any time before signing of the Agreement or after its execution and during the period of subsistence thereof, that one or more of the qualification conditions have not been met by the successful audit firm, or it has made material misrepresentation or has given any materially incorrect or false information, the successful audit firm shall be disqualified forthwith and notwithstanding anything to the contrary contained in this RFP, be liable to be terminated, by a communication in writing by the Authority to the audit firm, without the Authority being liable in any manner whatsoever to the successful audit firm and without prejudice to any other right or remedy which the Authority may have under this RFP, the agreement or under applicable law(s).
   e. The Authority reserves the right to verify all statements, information and documents submitted by the participant in response to RFP. Any such verification or lack of such verification by the Authority shall not relieve the participant of its obligations or liabilities hereunder, nor will it affect any rights of the Authority there under.

3. **Force Majeure:**
   a. For purposes of this clause, 'Force Majeure' means an event beyond the control of the successful audit firm and not involving its fault or negligence and which is not foreseeable and not brought about at the instance of the party claiming to be

affected by such event and which has caused the non–performance or delay in performance.

b. Such events may include, but are not restricted to,
   i. Natural Phenomenon, including but not limited to Fire, Floods, Droughts, Earthquakes and Epidemics
   ii. Acts of any Government, including but not limited to War or Revolutions, declared or undeclared priorities, hostility, Quarantines and Embargos
   iii. Acts of Public Enemy, Civil Commotion, Sabotage, Terrorist Attack, Public Unrest/ Strike in Work Area, excluding by its employees, Lockouts excluding by its Management.

c. If a Force Majeure situation arises, the successful audit firm shall promptly notify NHM J&K in writing of such conditions and the cause thereof of the occurrence of such event. Such intimation shall be submitted to NHM J&K, in 'Writing', withing 24 Hours from the occurrence of such situation, but in any case, not later than 48 Hours from the Date & Time of such occurrence(s).

d. Unless otherwise communicated by NHM J&K, in writing, the successful audit firm shall continue to perform its obligations under the Contract as reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

4. **Dispute Resolution:** Any dispute or difference arising out of audit assignment shall, as far as possible, be resolved through mutual consultation between the State Health Society and the Auditor. In the event of failure to reach an amicable settlement, the matter shall be referred to arbitration under the Arbitration and Conciliation Act, 1996. The seat of arbitration shall be Jammu/ Srinagar and the Hon'ble Courts within the Union Territory of Jammu & Kashmir shall have jurisdiction over related matters.

5. **Confidentiality:** The auditor shall maintain strict confidentiality of all financial, administrative, procurement and Programme related records and information accessed during the course of the assignment. No information obtained during the audit shall be disclosed to any third party without prior written approval of the State Health Society, except where required under Law. This obligation shall remain binding on the auditor even after completion or termination of the audit assignment.

6. **Conflict of Interest & Independence Declaration:** The bidding firm shall furnish a declaration confirming that neither the firm nor its partner have any direct or indirect financial, professional or contractual interest that may affect their independence or objectivity in conducting the audit. The firm shall promptly disclose any actual or potential conflict of interest arising during the assignment. Any concealment or misrepresentation in this regard shall render the bid or contract liable for rejection or termination.

7. **Saving Clause:** In the absence of any specific provision in this Request for Proposal (RFP), the issue will be decided in consultation with the audit firm. Decision of the Tender Inviting Authority shall be 'Final' and binding on all the parties.

8. Miscellaneous:

a. No oral conversations or agreements with any Officer or Official of NHM, J&K shall affect or modify any terms of this RFP. Any alleged oral agreement or arrangement made by the participant with any Officer/ Official of NHM, J&K shall not affect the definitive agreement that results from this selection process. Oral communications by NHM, J&K to an entity shall not be considered binding on NHM, J&K. Similarly, any written material provided by any person other than NHM, J&K shall not affect the implementation of contract unless approved and agreed to by NHM, J&K.

b. Intended participant(s) that are found to be canvassing, influencing or attempting to influence the concerned in any manner, including offering bribes or other illegal gratification to any Officer/ Official of NHM, J&K, for getting the contract issued in its favour can be disqualified from the process at any stage without any notice in this regard.

c. The information contained in this RFP is selective and is subject to updation, expansion, revision and amendment. It does not purport to contain all the information that participants require. Tendering Committee, State Health Society in its absolute discretion, but without being under any obligation to do so, may relax/ change/ modify the terms & conditions, including Scope of Services in any exigency, excluding fundamental changes/ basic conditions, after approval of the same by the Mission Director, NHM, J&K. Such updation/ change/ modification shall be uploaded on the website https://jktenders.gov.in and will become part and parcel of this RFP.

d. The Tender Inviting Authority, at its sole discretion and without incurring any obligation or liability, reserves the right, at any time, to:

i. cancel the selection process and/ or amend and/ or supplement the selection process or modify the Dates or other Terms & Conditions relating thereto.

ii. consult with any participant(s) in order to receive clarification or further information.

iii. retain any information and/ or evidence submitted by any participant(s), and/ or

iv. Independently verify, disqualify, reject and/ or accept any and all submissions or other information and/ or evidence submitted by any participant(s).

e. All other issues that may come up during the course of contract shall be decided by the Mission Director, NHM, J&K and his/her decision shall be final.

f. The selection process shall be governed by, and construed in accordance with, the Laws of India and the Hon'ble Courts in Jammu & Kashmir shall have exclusive jurisdiction over all disputes arising under, pursuant to and/ or in connection with the selection process.

Sd/-
Mission Director
(Tender Inviting Authority)
National Health Mission, J&K

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Letter of Transmittal

(To be submitted on Letterhead of Firm)

To,

The Mission Director,
State Health Society,
Jammu & Kashmir.

Subject: Submission of proposal for audit of State Health Society, Jammu & Kashmir for the year – 2025-26.

Madam,

1. We, the undersigned, hereby offer to provide audit services for *State Health Society Jammu & Kashmir* in accordance with your Request for Proposal (RFP) dated *[Insert Date]*. We are submitting our proposal, including details about our firm and the proposed audit fees.
2. We hereby declare that all information and statements provided in this proposal are true and accurate, and we understand that any misrepresentation may lead to disqualification.
3. We confirm that the fees quoted by us are valid for six months from the date of submission and that this proposal will remain binding upon us and may be accepted at any time before the expiry date.
4. We affirm that the prices quoted have been arrived at independently, without consultation, communication, agreement, or understanding with any competitor for the purpose of restricting competition.
5. We also agree to bear all costs incurred in connection with the preparation and submission of this proposal and any further pre-contract costs.
6. We understand that the State Health Society *Jammu & Kashmir* is not bound to accept the lowest or any proposal and is not required to give any reason for the award or rejection of any proposal.
7. I confirm that I have the authority of *[Insert Name of the C.A. Firm]* to submit this proposal and negotiate on its behalf.

Yours faithfully,
For (Name of Firm)
FRN:

(Complete Name of Signatory)
Designation:
MRN:
Contact No.:

Format for Technical Proposal

(To be submitted on Letterhead of Firm)

S. No.	Particulars	Details/ Documents to be Submitted
1.	Name of the Firm	
2.	Date of Establishment of the Firm	Substantiating document to be uploaded
3.	Firm's Registration No. (FRN) with ICAI	Copy of Certificate from ICAI to be uploaded
4.	Empanelment No. with C&AG	Copy of Empanelment Certificate from C&AG for the year under Audit (2025-26) confirming that the Firm is Eligible for major PSU audits to be uploaded
5.	Addresses of Head Office of the Firm	
6.	Name of Head Office In-charge	
7.	Membership No.	
8.	Date since Holding the Head Office	
9.	Contact No. of Head Office In-charge	
10.	Addresses of Branch(es) of the Firm	In case of more than one branch, details may be provided in separate sheet
11.	Date of Establishment of Branch Office	Substantiating document to be attached
12.	Name of Branch Office In-charge	
13.	Membership No.	
14.	Date since Holding Branch Office	
15.	Contact No. of Branch Office In-charge	
16	PAN No. of Firm	Copy to be uploaded
17.	GSTIN of Firm	Copy to be uploaded
18.	TAN of Firm	Copy to be uploaded
19.	Average Annual Turnover of Firm during preceding three years separately stating the Average Audit Fees for these three years	Certificate issued by a CA to be uploaded

S. No.	Particulars	Details/ Documents to be Submitted
20.	Details of Peer Review of Firm	Copies of Peer Review Certificates to be uploaded
21.	Details of Full Time FCAs Associated with Firm as on 31-12-2025	Details to be provided as per Annexure - I. In addition, copy of Certificate of ICAI not before 01.01.2026
22.	Details of Full Time ACAs Associated with Firm as on 31-12-2025	
23.	Details of On-Roll Employees of the Firm, excluding FCAs/ ACAs, Articles and Support Staff (Helpers/ MTS), as on 31-12-2025	
24.	Audit Experience of Firm reg. Commercial/ Statutory Audit (excluding Centrally Sponsored Schemes)	Details to be provided as per Annexure - II. In addition, copies of Work Orders/ Completion Certificates to be Uploaded. For clarification, it is stated that Work Experience of Audit Firm till 31-12-2025 can be submitted
25.	Audit Experience of Firm reg. Government Entities, PSUs, Externally Aided Projects/ Social Sector Projects (excluding Charitable Orgs.)	
26.	Audit Experience reg. NHM in Other States/ UTs	
27.	Whether Proprietor/ any Partner/ Employee of firm held guilty of professional misconduct by ICAI during preceding three (3) years ended on 31-12-2025	No/ Yes. In case, reply to the same is 'Yes', details thereof to be provided.
28.	Whether Performance of firm was found unsatisfactory and the firm was issued an advisory by the office of C&AG during preceding three (3) years ended on 31-12-2025	No/ Yes. In case, reply to the same is 'Yes', details thereof to be provided.
29.	Whether the firm had refused any audit assigned to it by the office of C&AG for reasons other than being disqualified to act as auditor of the assigned audit under any Act/ Statute or the conditions issued by the office of C&AG during preceding three (3) years ended on 31-12-2025	No/ Yes. In case, reply to the same is 'Yes', details thereof to be provided.
30.	Whether the firm has been issued an advisory by the Quality Review Board during preceding three (3) years ended on 31-12-2025	No/ Yes. In case, reply to the same is 'Yes', details thereof to be provided.
31.	Whether firm has been reprimanded by the National Financial Reporting Authority during preceding three (3) years ended on 31-12-2025	• No. • Issued/ Imposed an Advisory/ Caution/ Penalty (Monetary). Details thereof to be provided. • Debarred With/ Without Penalty. Details thereof to be provided.

S. No.	Particulars	Details/ Documents to be Submitted
32.	Whether firm has been debarred by any Regulatory or Government Authority during preceding three (3) years ended on 31-12-2025	No/ Yes. In case, reply to the same is 'Yes', details thereof to be provided.
33.	Whether CA Proprietor/ Partner/ Employees Convicted in cases filed by CBI/ ED during preceding three (3) years ended on 31-12-2025	• No. • Yes. Details thereof to be provided. • Whether matter is pending with CBI/ ED for more than one (1) year or less than one (1) year. Details thereof to be provided.
34.	Details of GSTIN Linked Bank A/c No.	• Complete Bank A/c No. • Bank • Branch Address • IFS Code

For (Name of Firm)
FRN:

(Complete Name of Signatory)
Designation:
MRN:
Contact No.:

Letter of Undertaking regarding Local Office in J&K

(To be submitted on Letterhead of Firm)

To

The Mission Director,
State Health Society,
Jammu & Kashmir.

Madam,

1. We, the undersigned, hereby offer to provide audit services for *State Health Society, Jammu & Kashmir* in accordance with your Request for Proposal dated *[insert date]*. We submit our proposal containing the details of our firm along with the proposed audit fees.
2. We hereby declare that our firm has its Head Office/ Branch Office in the Jammu & Kashmir, located at: *[complete address]*.
3. The address proof of the said office (photocopy of the Certificate of Incorporation of the firm, lease agreement, telephone connection, electricity connection, etc.) is enclosed herewith.
4. We further undertake that the staff deputed by our firm for conducting the audit are proficient in the local language of J&K, both in oral and written communication.
5. We understand that if any information furnished herein is found to be false or misleading, the same to be treated as fraud, and appropriate action may be taken in this regard.

For (Name of Firm)
FRN:

(Complete Name of Signatory)
Designation:
MRN:
Contact No.:

Details of Full-Time FCAs, ACAs, and On-Roll Employees of Audit Firm as on 31-12-2025 and subsisting on the Date of Submission of Proposal

(To be submitted on Letterhead of Firm)

S. No.	Name of FCA/ ACA/ Employee	Designation [Proprietor/ Partner/ Audit Assistant, etc.]	Date of becoming FCA/ ACA	Date of Joining the Firm	MRN No. (where applicable)	FCA/ ACA/ Employee Stationed at (Name of Location, e.g., Jammu/ Delhi)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

For (Name of Firm)
FRN:

(Complete Name of Signatory)
Designation:
MRN:
Contact No.:

Note:

1. Only details of Full-Time FCAs & ACAs as well as On-Roll Employees of the Firm, excluding FCAs/ ACAs, Articles and Support Staff (Helpers/ MTS), as on 31-12-2025 and subsisting on the Date of Submission of proposal needs to be stated.
2. Additional Rows, if required, may be added.

Details regarding Work Experience of Audit Firm as on 31-12-2025

(To be submitted on Letterhead of Firm)

S. No.	Name of the Auditee Institution/ Organization	Nature of Audit [Commercial/ Statutory/ Government Entity, PSU, Externally Aided Project/ Social Sector Project/ NHM	Date of Award of Contract	Date of Completion of Assignment	Total Audit Period (including Extension of Contract, if any)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

For (Name of Firm)
FRN:

(Complete Name of Signatory)
Designation:
MRN:
Contact No.:

Note:

1. Audit of more than one Branches or units of an auditee organization during the year, will be treated as 'Single' assignment.
2. Any continuation of an assignment through Renewal/ Extension in subsequent years shall be treated as 'Single' assignment.
3. Additional Rows, if required, may be added.

D I S C L A I M E R

The information contained in this RFP document for proposed selection process or subsequently provided to the participants, in documentary or any other form, by or on behalf of the National Health Mission, Jammu & Kashmir (Procuring Entity), or any of its employees, is provided to participants) on the Terms & Conditions set out in this RFP document and such other Terms & Conditions subject to which such information is provided to the participants. Whilst the information in this RFP document has been prepared in good faith and contains general information in respect of proposed selection, the RFP document is not and does not purport to contain all the information, which the participant may require.

National Health Mission J&K, does not accept any liability or responsibility for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligence or otherwise, relating to the proposed selection, or makes any representation or warranty, express or implied, with respect to the information contained in this RFP document, or on which this selection is based, or with respect to any written or oral information made or to be made available to any of the recipients or their professional advisers and liability therefore is hereby expressly disclaimed.

This document is neither an agreement and nor an offer or invitation by the National Health Mission, J&K, to the prospective participants or any other person. The purpose of the RFP document is to provide interested parties with information to assist the formulation of their proposal/ offer. The information contained in this RFP document is selective and is subject to updation, expansion, revision, and amendment. Each recipient must conduct its own analysis of the information contained in this RFP document or to connect any inaccuracies therein that may be in this RFP document and is advised to carry out its own investigation into the proposed selection, the legislative and regulatory regime which applies thereto and by and all matters pertinent to the proposed selection and seek its own professional advice on the legal, financial, regulatory and taxation consequences of the entering into any agreement or arrangement relating to the proposed selection.

This RFP document includes certain statements, estimates and targets with respect to the selection process. Such statements, estimates and targets reflect various assumptions made by the National Health Mission, J&K, and the base information on which they are made, which may or may not prove to be correct. No representation or warranty is given as to the reasonableness of forecasts or the assumptions on which they may be based and nothing in this RFP document is, or should be relied on as, a promise, representation, or warranty. RFP document and the information contained therein is meant only for those applying for this selection process, it may not be copied or distributed by the recipient to third parties or used as information source by the participant or any other in any context, other than applying for this proposed selection.

National Health Mission, J&K, including its employees, make no representation or warranty and shall have no liability to any person, including any participant under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RFP document or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the RFP document and any assessment, assumption, statement or information contained therein or deemed to form part of this RFP document or arising in any way for participation in this selection process.

National Health Mission, J&K also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any participant upon the statements contained in this RFP document. National Health Mission, J&K may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this RFP document.

The issue of this RFP document does not imply that National Health Mission, J&K is bound to select a participant or to appoint the selected participant, as the case may be, for the audit process and the National Health Mission, J&K reserves the right to reject all or any of the participants or proposals at any point to time without assigning any reason whatsoever.

The participant shall bear all its costs associated with or relating to the preparation and submission of its proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the National Health Mission, J&K, or any other costs incurred in connection with or relating to its proposal. All such costs and expenses shall remain with the participant and the National Health Mission, J&K shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a participant in preparation or submission of the proposal, regardless of the conduct or outcome of the selection process.

Any information/ documents including information/ documents pertaining to this RFP or subsequently provided to participant and/ or selected participant and information/ documents relating to the selection process; the disclosure of which is prejudicial and/ or detrimental to, or endangers, the implementation of the procurement is not subject to disclosure as public information/ documents.

Sd/-
Mission Director
(Tender Inviting Authority)
National Health Mission, J&K

APPENDIX - A

FEATURES OF ANNUAL FINANCIAL STATEMENTS:-

1 The format has been designed to consolidate the audited balance sheet of all the programms for the respective state and all districts of the state.

2 Any amount released from the state to district is to be treated as advances given for the implementation of the programme.

3 In the balance sheet, a fixed assets reserve fund has to be created by the state as well as districts for the amount of fixed assets purchased out of the grant received during the year. Accordingly, unspent grant of the respective programme will get reduced by the amount of fixed assets purchased.

5 In the Income & Expenditure a/c, in the income side grant received is to be shown equivalent to the amount of expenditures for each programme seperately.

6 Grant in aid released/sanctioned by the Govt. of India at the fag end of the year are to be shown as grant received during the year and if not received during the same year, the same is to be shown as grant in aid/remmittance in transit.

7 Any formats/instructions issued by any programme division like RNTCP are to be strictly followed in accordance with these formats.

8 Heads of Expenditures in Schedule I-A,B,C….. are to be given as per the latest Financial Management Report (FMR)

9 Name of State Health Society, given in the format **is only an indicative.**

10 **In Schedule-II-A of Fixed Assets** - only those assets are to be shown which are purchased for use in the office of the SHS/DHS like Computers, Furnitures, Laptop etc. Other fixed assets which are purchased for the programme and transferred to the State or District Authoritues like Mobile Medical Van, Ambulance, Microscope etc. purchased under any programme of RNTCP, Additionalities under NRHM, IDSP etc. are to be booked as expenditure of the relevant programme and not to be included in the Schedule of Fixed Assets.

STATE HEALTH SOCIETY

Balance Sheet as on 31-03-2026

Amount in Rupees

Previous Yr. At 31-03-25	Liabilities		Sch. Ref.	Current Yr. At 31-03-26	Previous Yr. At 31-03-25	Assets	Sch. Ref.	Current Yr. At 31-03-26
	Reserve & Surplus							
	Opening Balance (Surplus)	Figure A of Sch.	I		Figure A of Sch.	**Fixed Assets**	II-A	Figure D of Sch.
	Add/Less :Surplus/Deficit for the year	Figure B of Sch.	I	**Total**		Attach head wise schedule (Should be equal to Capital Fund)		
	Balance in Grant Fund after deducting expenditures							Figure E of Sch.
	Unspent Grant				Figure A of Sch.	**Loan & Advances**		Figure E of Sch.
1	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission				1	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission		
Figure A of Sch.	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	Figure E of Sch.	I-B		Figure A of Sch.	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	IV-B	Figure E of Sch.
	Non-NHM Funds		I-C		Figure A of Sch.	**Non-NHM Funds**	IV-D	Figure E of Sch.
Figure A of Sch.	**Fixed Assets Reserves Fund A/C**			Figure D of Sch.				
	Created to the extent of assets capitalised					Other Current Assets	V	
						Closing Balances :		
Figure A of Sch.	**Current Liabilities**		III	Figure D of Sch.	Figure A of Sch.	Cash in Hand	VI	Figure C of Sch.
					Figure B of Sch.	Bank Balance	VI	Figure D of Sch.
						Cheques/Draft in Hand	VII	Figure A of Sch.
1	**Total**			**0**	**1**	**Total**		**0**
								0

Place :
Date :

Chartered Accountants **State Finance Officer** **Mission Director**

STATE HEALTH SOCIETY

All Societies are advised to follow Cash Basis of Accounting System

Income & Expenditure For The Year Ending 31-03-2026

0

Previous Yr. At 31-03-25	Expenditure	Sch. Ref.	Current Yr. At 31-03-26	Previous Yr. At 31-03-25	Income	Sch. Ref.	Current Yr. At 31-03-26
					Grant Received		
	RCH-I	**I-A**	Figure C of Sch.		RCH-I		
	EC SIP	**I-E**					
1	**Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission**				**Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission**		
	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	**I-B**	Figure C of Sch.		Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	**I-B**	Figure C of Sch.
	Non-NHM Funds	**I-T**			**Non-NHM Funds**	**I-T**	
	Others (Please specify)						
					Interest Earned	**VIII**	Figure B of Sch.
	Income Over Expenditure (Surplus)				**Expenditure Over Income (Deficit)**		
1	**Total**		**0**	**0**	**Total**		**0**

To be shown only to the extent of grant amount utilised during the year

0

Place :
Date :

Chartered Accountants **State Finance Officer**

STATE HEALTH SOCIETY

Receipts & Payments Account for the Year Ended 31-03-2026

Amount in Rupees

RECEIPTS

		Opening Balance									
Sl. No.	Name of the district	Cash	Bank	Sub-Total	Grant-in-aid received during the year (including cheque received or to be received from GOI)	Other Grants	State Contribution	Misc. Receipts (includes refund of EMD/SD)	Amount of Advances refunded/adjusted against exp.during the year	Interest	Grand Total
1	2	3	4	5	6	7		8	9	10	11
State Level:											
District Level:											
1	**District A**										
2	**District B**										
3	**District C**										
4	**District D**										
	Grand Total										

PAYMENTS

								Closing Balance			
Sl. No.	Name of the district	Funds utilized/expenses during the year (other than fixed assets) as shown in the Income & Expenditue a/c	Purchase of fixed assets	Advances given during the year	Refund of EMD/SD/interest	Grant Refunded to GOI :		Cash	Bank	Cheques/ Draft in Hand	Total
1	2	3	4	5	6	7		8	9	10	11
State Level:											
District Level:											
1	District A										
2	District B										
3	District C										
4	District D										
	Grand Total										

Schedule I

STATE HEALTH SOCIETY

SCHEDULE OF RESERVE & SURPLUS FUND As on 31-03-2026

PARTICULARS	AMOUNT
OPENING BALANCE AS ON 1.4.2025	
ADD/LESS:	
SURPLUS/DEFICIT FOR THE YEAR AS PER INCOME & EXPENDITURE A/C	
CLOSING BALANCE AS ON 31.3.2026	

Schedule I-A

STATE HEALTH SOCIETY

SCHEDULE OF EXPENDITURE, UNSPENT BALANCE UNDER RCH-I AS ON 31-03-2026

In Rs.

S.No.	Name of Scheme	Opening Balance 01-04-2025	Fund Received during Year (including Funds in Transit)	Expenditure as per State Level	Expenditure as per District Level	Total Expenditure at State & District Level	Refunded to GOI	Unspent Balance as at 31-03-2026
1	24 hrs Delivery							
2	Salary to Lab Tech.							
3	MTP Training							
4	NSVT							
5	Urban Health Project							
6	Urban Parivar Kalyan							
7	IEC				**As per Chart given below**			
8	Salary to ANM							
9	Computer Assistant							
10	Major Civil Work							
11	EAG Activities							
12	Minilap							
13	MNGO							
14	**Others (Please specify)**							
	Total	Figure A	**Figure B**			**Figure C**	**Figure D**	**Figure E**

Note : Please reconcile the balance of RCH lying with Districts as well State Level, and refund to GOI

Chartered Accountants **State Finance Officer** **Mission Director**

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	**Total**						

Schedule I-B

STATE HEALTH SOCIETY

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission AS ON 31-03-2026

← Original Format

					Amount (In
A) Opening Balance as on 01-04-2025					Figure A
B) Fund Received During The Year :					
Date	**Sanction No**			**Amount**	
					Figure B
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
S.NO	**Major Head**	**State Level**	**Districts Level**	**Total**	
	As per chart given below		**As Per Chart given below**		
NIOTE: Detailed sub-head wise expenditure is also required to be given as an Annexure.					
	Sub Total		Figure C Of Sch IV-B	**Figure C**	
Purchase of Fixed Assets:			**as per schedule IV A,B….**	Figure C1	**Total**
					Figure D
E) REFUNDED TO GOI					
F) Unspent Balance as on 31-03-2026 (C-C1-D-E)					**Figure E**

The figures will be plotted here are the total figure of sub heads as per newly prepared annex

Chartered Accountants **State Finance Officer** **Mission Director**

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	**Total**						

STATE HEALTH SOCIETY		

D) BIFURCATED EXPENDITURE DURING THE YEAR (SUB HEAD WISE)							
S.NO	Sub Head (As per FMR)	State Level	Districts Level	Total			
I	**Flexible Pool for RCH & Health Sysytem Strengthening, National Health programme and National Urban Health Mission**						
Maternal Health							
RCH	**RCH (including RI, IPPI, NIDDCP)**	√	√	√			
1	**Maternal Health (excluding Planning & M&E)**	√	√	√			
2	**PC & PNDT Act (excluding Planning & M&E)**			√			
3	**Child Health (excluding Planning & M&E)**		Like these other sub heads will also come here as per requirements				
4	**Immunization (excluding Planning & M&E)**	√	√	√			
5	**Adolescent Health (excluding Planning & M&E)**	√	√	√			
6	**Family Planning (excluding Planning & M&E)**	√	√	√			
7	**Nutrition (excluding Planning & M&E)**	√	√	√			
8	**Implementation of National Iodine Deficiency Disorders Control Programme (NIDDCP) (excluding Planning & M&E)**	√	√	√			
9	**Implementation of Integrated Disease Surveillance Programme (IDSP) (excluding Planning & M&E)**	√	√	√			
10	**National Vector Borne Disease Control Programme (NVBDCP) (excluding Planning & M&E)**	√	√	√			
11	**National Leprosy Eradication Programme (NLEP) (excluding Planning & M&E)**	√	√	√			
12	**National Tuberculosis Elimination Programme (NTEP) (excluding Planning & M&E)**	√	√	√			
13	**National Viral Hepatitis Control Programme (NVHCP) (excluding Planning & M&E)**	√	√	√			
14	**Implementation of National Rabies Control Programme (NRCP) (excluding Planning & M&E)**	√	√	√			
15	**Implementation of Programme for Prevention and Control of Leptospirosis (PPCL) (excluding Planning & M&E)**	√	√	√			
16	**Implementation of State specific Initiatives and Innovations (excluding Planning & M&E)**	√	√	√			
NCD	**Non-Communicable Disease Control Programme (NCD)**	√	√	√			

17	**National Program for Control of Blindness and Vision Impairment (NPCB+VI) (excluding Planning & M&E)**	√	√	√			
18	**National Mental Health Program (NMHP) (excluding Planning & M&E)**	√	√	√			
19	**National Programme for Health Care for the Elderly (NPHCE) (excluding Planning & M&E)**	√	√	√			
20	**National Tobacco Control Programme (NTCP) (excluding Planning & M&E)**	√	√	√			
21	**National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS) (excluding Planning & M&E)**	√	√	√			
22	**Pradhan Mantri National Dialysis Programme (PMNDP) (excluding Planning & M&E)**	√	√	√			
23	**National Oral Health Programme (NOHP) (excluding Planning & M&E)**	√	√	√			
24	**Implementation of National Programme on Palliative Care (NPPC) (excluding Planning & M&E)**	√	√	√			
25	**Implementation of National Programme for Prevention and Control of Fluorosis (NPPCF)**	√	√	√			
26	**National Programme for Prevention and Control of Deafness (NPPCD) (excluding Planning & M&E)**	√	√	√			
27	**National programme for Prevention and Management of Burn & Injuries (excluding Planning & M&E)**	√	√	√			
HSS(U)	**Health System Strengthening (HSS) - Urban**	√	√	√			
28	**Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)**	√	√	√			
29	**Community Engagement (excluding Planning & M&E)**	√	√	√			
30	**Public Health Institutions as per IPHS norms (excluding Planning & M&E)**	√	√	√			
31	**Quality Assurance (excluding Planning & M&E)**	√	√	√			
32	**Human Resources for Health**	√	√	√			
33	**Program and Technical Assistance**	√	√	√			
34	**Access (excluding Planning & M&E)**	√	√	√			
35	**State specific Programme Innovations and Interventions**	√	√	√			
36	**Untied Fund**	√	√	√			

HSS(R)	**Health System Strengthening (HSS) Rural**	√	√	√			
37	**Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)**	√	√	√			
38	**Blood Services & Disorders (excluding Planning & M&E)**	√	√	√			
39	**Community Engagement (excluding Planning & M&E)**	√	√	√			
40	**Public Health Institutions as per IPHS norms (excluding Planning & M&E)**	√	√	√			
41	**Referral Transport (excluding Planning & M&E)**	√	√	√			
42	**Quality Assurance (excluding Planning & M&E)**	√	√	√			
43	**Other Initiatives to improve access (excluding Planning & M&E)**	√	√	√			
44	**Inventory Management (excluding Planning & M&E)**	√	√	√			
45	**Human Resources for Health**	√	√	√			
46	**Enhancing HR (excluding Planning & M&E)**	√	√	√			
47	**Program and Technical Assistance**	√	√	√			
48	**IT Interventions and Systems (excluding Planning & M&E)**	√	√	√			
49	**State specific Programme Innovations and Interventions**	√	√	√			
50	**Untied Fund**	√	√	√			
51	**Prevention, control and management of snake bite**	√	√	√			
	Grand Total						
				Mission Director			

Schedule I-D

STATE HEALTH SOCIETY

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER EC - SIP AS ON 31-03-2026

					Amount (In Rs.)
A) Opening Balance as on 01-04-2025					Figure A
B) Fund Received During The Year :					
Date	**Sanction No**			**Amount**	
				-	
				-	
				-	**Figure B**
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
S.NO	**Major Head**	**State Level**	**Districts Level**	**Total**	
1	-				
2	-				
3	-				
4	-				
5	-		**As Per Chart given below**		
6	-				
7	-				
8	-				
9	-				
10	-				
	Purchase of Fixed Assets:		**as per schedule IV A,B….**	Figure C1	
	Sub Total			**Figure C**	Total
E) REFUNDED TO GOI					**Figure D**
F) Unspent Balance as on 31-03-2026 (C-C1-D-E)					**Figure E**

Chartered Accountants **State Finance Officer** **Mission Director**

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	**Total**				

Schedule I-C

STATE HEALTH SOCIETY

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER Non NHM Funds AS ON 31-03-2026

					Amount (In Rs.)
A) Opening Balance as on 01-04-2025					Figure A
B) Fund Received During The Year :					
	UNICEF				
	DFID				
	USAID				
	IPP Global				
	IHBP				
	Any other				
Date	**Sanction No**			**Amount**	
				-	
				-	
				-	**Figure B**
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					

S.NO	Major Head	State Level	Districts Level	Amount	
1	***UNICEF***		**As Per Chart given below**		
2	DFID				
3	USAID				
4	IPP Global				
5	IHBP				
	Total				
	Purchase of Fixed Assets:		**as per schedule IV A,B....**	Figure C1	
	Sub Total			**Figure C**	Total
E) REFUNDED					**Figure D**
F) Unspent Balance as on 31-03-2026 (C-C1-D-E)					**Figure E**
	DFID				
	USAID				
	IPP Global				
	IHBP				

Chartered Accountants **State Finance Officer** **Mission Director**

Schedule II-A
STATE HEALTH SOCIETY

SCHEDULE OF FIXED ASSETS RESERVE FUND As on 31-03-2026

PARTICULARS	AT STATE	AT DISTRICT	TOTAL
OPENING BALANCE AS ON 1.4.2025			
ADD:			
ASSETS AQUIRED DURING THE YEAR			
LESS:			
ASSETS SOLD / DISCARDED DURING THE YEAR			
CLOSING BALANCE AS ON 31.3.2026			

Schedule II-A

STATE HEALTH SOCIETY

SCHEDULE OF FIXED ASSETS As on 31-03-2026

S.No.	Assets	LIST (Detail of individual assets)	Opening Balance 01-04-2025	Purchased During the Year	Disposed off During the Year	Closing Balance 31-03-25	Balance as on 31.03.26 at District level	Total as on 31.03.26
A	**RCH-I**							
	STATE LEVEL	A						
	Sub Total						List B	
T	**Others (please Specify)**							
	STATE LEVEL	A						
	Total (A to T)		**Figure A**	**Figure B**	**Figure C**	**Figure D**		

Chartered Accountants **Mission Director**

LIST - A

Name of the Programme:RCH-1/Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission

(Separate Schedule for each programme)

Sl. No.	Name of the Assets	Opening Balance 01-04-2025	Purchased During the Year	Disposed off During the Year	Closing Balance 31-03-2026
1	Air Condition				
2	Computers				
3	Furnitures & Fixtures				
	Total				

LIST - B

Sl. No.	Name of the Districts	Air Condition as on 31.03.2025	Computers as on 31.03.2026	Furnitures & Fixtures as on 31.03.2026	Total Balance 31-03-2026
1	A				
2	B				
3	C				
4	D				
5	E				
6	F				
7	G				
8	H				
	Grand Total				

Schedule III

STATE HEALTH SOCIETY

SCHEDULE OF Current Liabilities as on 31-03-2026

S.No.	Particular	Opening Balance 01-04-2025	Addition	Settled	Balance As on 31-03-2026	Balance at Districts As on 31-03-2026 (as per chart below)	TOTAL
A	**RCH-I**						
	Add detail (Such as TDS Payable)						
	Sub Total						
B	**Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission**						
	Add detail						
	Sub Total						
F	**EC SIP**						
	Add detail						
	Sub Total						
T	**Others (please Specify)**						
	Add detail						
	Total (A to K)	Figure A	Figure B	Figure C	Figure D		

Chartered Accountants **State Finance Officer** **Mission Director**

CHART OF Closing Balance of Current Liabilities as on 31.03.2026 AT DISTRICT LEVEL

S.No.	Name of District	RCH-I	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	EC SIP	…….	…….	…….	…….	…….	…….	…….
1	District A										
2	District B										
3	District C										
4	District D										
5	District E										
6	District F										
7	District G										
8	District H										
	Total										

Schedule IV-B

STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission as on 31-03-2026

SL. NO.	Name of Districts/Agencies	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission					
		Opening Balance	Fund Release	Expenditure		Refund	Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
At State level							
1	Name of Agencies etc.						
2							
3							
4							
	Total	Figure A	**Figure B**	Figure C		Figure D	**Figure E**

Chartered Accountants **State Finance Officer**

Similar chart , as shown in Sch-IV-A , may be plotted

Schedule IV- D
STATE HEALTH SOCIETY

SCHEDULE OF Advance Given to Staff at State & District Level

S.No.	PARTICULAR	Opening Balance 01-04-2025	Given During 25-26	Refunded/ Settled	Balance as on 31-03-2026
State Level:					
1	Name of Staff etc.				
	District Level: (as per chart below)				
	Total		**Figure B**		**Figure E**

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Opening Balance 01-04-2025	Given During 25-26	Refunded/ Settled	Balance as on 31-03-2026
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	**Total**				

Schedule V

STATE HEALTH SOCIETY

SCHEDULE OF OTHER Current ASSETS As on 31-03-2026

S.No.	PARTICULAR	State Level	District Level (as per chart below)	Balance District + State as on 31-03-2026
A	**Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission** Add detail			
	Sub Total			
B	**Others (please Specify)** Add detail			
	Total (A to T)	Figure A	**Figure B**	**Figure D**

Chartered Accountants **State Finance Officer**

CHART OF Closing Balance of Current Assets as on 31.03.2026 AT DISTRICT LEVEL

S.No.	Name of District	RCH-I	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	EC SIP	.....	.....	.....	.....	.....	.....
1	District A									
2	District B									
3	District C									
4	District D									
5	District E									
6	District F									
7	District G									
8	District H									
	Total									

Schedule VI

STATE HEALTH SOCIETY

Schedule of Cash & Bank Balance AS ON 31-03-2026

Sl. No.	Particular of Bank/Cash	Opening Balance as on 01.04.25		Closing Balance as on 31-03-2026	
		Cash	Bank	Cash	Bank
A	**Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission**				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
B	**Others (please Specify)**				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
	Total (A to K)	Figure A	Figure B	**Figure C**	**Figure D**

Chartered Accountants **State Finance Officer** **Mission Director**

Name of the Programme:RCH Flexible Pool/Immunization/NRHM/any NDCPs Programme
(Separate Schedule for each programme)

List of District wise Opening & Closing balances of Cash & Bank
List A

Sl. No.	Name of the Districts	Opening Balance as on 01.04.2025		Closing Balance as on 31-03-2026	
		Cash	Bank	Cash	Bank
1	A				
2	B				
3	C				
4	D				
5	E				
6	F				
7	G				
	Grand Total				

NOTE: District Bank Balances may be merged with the Advances to the Districts.

Schedule VII

STATE HEALTH SOCIETY

Schedule of Cheques/DD in Hand AS ON 31-03-2026

Sl. No.	Cheque/DD No	Date	Received From	Amount (Rs.)
At State Level:				
At District Level:				
1	District-A			
2	District-B			
3	District-C			
4	District-D			
5	District-E			
	Total			**Total A**

Chartered Accountants **State Finance Officer** **Mission Director**

Schedule VIII

STATE HEALTH SOCIETY

Schedule of Interest Earned at State & Districts during the year 2025-26

Sl. No.	Bank	Used for	Bank Balance as on 31st March, 2026 (as per Books)
	State Level :		
A	Bank - 1	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	
B	Bank - 2		
C	Bank - 3		
D	Bank - 4		
E	Bank - 5		
F	Bank - 6		
	District Level:		
G	Bank - 1	as per List A	as per List A
	Grand Total		**Figure C**

Chartered Accountants **State Finance Officer** **Mission Director**

List A

Sl. No.	Name of the Districts	Bank Balance as on 31st March, 2026 (as per Books)
1	A	
2	B	
3	C	
4	D	
5	E	
6	F	
7	G	
	Grand Total	

Schedule IX

STATE HEALTH SOCIETY

SCHEDULE OF OF AUDIT FEE FOR STATE & DISTRICTS FOR THE YEAR ENDING on 31-03-2026

PARTICULARS OF AUDITOR: NAME ADDRESS AND PHONE NO.	AMOUNT (Rs.)

A new format may be introduced to get a details of UCs at a glance:

Sanction No	Date	RECIEPT		TOTAL	UTILISATION DURING YEAR		TOTAL
		Op. Balance	Recvd during year		As per I&E A/C	As per B/S	

Refunded to GOI	Closing Balance

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 Reconciliation 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 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 and countersigned by Principal Secretary or any other authorized 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 Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission			
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 (30 days) from State Treasury to SNA A/C of 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 (30 days) from State Treasury to SNA A/C of State Health Society			
22.	Status on laying down of previous year Audit Reports in the Governing Body meeting for acceptance.			
23	**SNA Implementation :** 1.Status on implementation and operationalization of Single Nodal Agency (SNA) ad Single Nodal Account in the State in view of DoE′s OM dated 23.03.2021. Revised procedure dated 20.10.2023 for flow of funds to UTs without Legislature 2. Status on transfer of Central Grant from State to SNA.			
24	**DBT Payment :** 1. Status on timely Direct Beneficiary Transfer (DBT) under JSY,JSSK ,ASHA,FP and NTEP etc. 2. Checked implemented by the State for making DBT payments. 3 . Internal control is adequate to ensure the payment are evidence based.			
25	**Delay on transfer of funds for programme implementation** : 1. Status on time taken in receiving of funds from State Treasury to Single Nodal Account 2. Whether the central funds and matching state share is transferred to Single Nodal Account within the mentioned timeline as per DOE′s letter dated 23.03.2021,23.03.2022 and 16.02.2023. 3. If delay is more than the mentioned timeline ,the efforts undertaking by the Single Nodoal Agency.			
26	**SNA: SPARSH:**			

	1. Has the State on boarded NHM and PM-ABHIM under SNA - SPARSH. 2. Has the State Closed the erstwhile SNA bank account of NHM & PM-ABHIM? 3. Has the State refunded the unspent central share of erstwhile SNA account to Consolidated Funds of India? 4. Has the State started sending the daily payment files under SNA SPARSH? 5. Has the State opened the 0:100 SLS for utilization of State share on Infrastructure Maintenance and Commodity grants ?			

APPENDIX-C

FORMAT OF AUDIT REPORT

To

The Mission Director,
……. State Health Society,
……

Introduction

We have audited the accompanying expenditure statements / financial statements of the Flexible Pool for RCH and Health System Streghethening National Health Programme and Urban Health Mission implemented through the .....State Health Society, …… as of 31st March, 2026.

Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In forming our opinion we have relied upon the audit findings / observations in ….(nos.) District Health Society/ …….State Health Society's financial statements, which have been audited by other auditors. We believe that our audit provides a reasonable basis for our opinion.

Opinion

a. The statements of account dealing with this report include funds received from **GFATM under RNTCP (Global Fund Grant No. IND-T-CTD 1620).**

b. We have obtained all the informations and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.

c. In our opinion, proper books of account have been kept by the State Health Society, so far as appears from our examination of the books.

d. The statements of account dealt with this report are in agreement with the books of account.

e. Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.

f. In our opinion and to the best of our information and according to the explanations given to us the said consolidated accountsof the State and District Societies, gives the information in the manner so required and give a true and fair view:-

   1. In the case of the balance sheet, of the State of affairs of the Society as at 31st March, 2026.

   2. In the case of the Income and Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on that date.

   3. In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.

g. In addition with respect to FMR/SOEs, adequate supporting documentation has been maintained to support claims to the GFATM for reimbursements of expenditures incurred;

h. The expenditures so claimed are eligible for financing under the Credit Agreement; and

i. Procurement of goods and services has been carried out as per the Procurement manual by Central TB Division and other concerned division of the Govt. of India.

Place:

Date: Signature of Auditor (s)

Notes:-

1. In case, a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.

2. Audit Report to be accompanied by:

   a) Management Letter
   b) Reconciliation of Expenditure as per FMR/SOEs claims with the actual expenditure as reported in the audited financial statements.

3. Matters which have been underlined needs proper attention of the auditor.

APPENDIX-D

FINANCIAL MANAGEMENT LETTER

(Format to be incorporated as part of the Audit Report)

Name of the State:

S. No.	Item	Remarks/ Response
1	**Accounting and Funds flow** a. Are District Units legally registered entities under the Societies Registration Act? b. Status in respect of guidelines issued by DoE w.r.t. SNA SPARSH implementation on financial, accounting, auditing, funds flow & banking arrangements at State & district level. c. Are the books being maintained as suggested in the Finance and Accounts Manual? (please list the books of accounts maintained at the State and District level) d. In the General Ledger, are the ledger accounts (at a minimum) as per the activity heads in the Financial Reporting Formats? If not how are financial reports complied? e. Is there a clear understanding on the nature of expenditure to be charged under each account head? f. What is the basis of recording expenditure at State and District level i.e. is it based on actual expenditure reported by Districts/ sub district units or are transfers recorded as expenditures? g. In case transfers are recorded as expenditures, is there a system of monitoring the expenditures reported against the transfers and eliminating inter unit transfers, while submitting consolidated Financial Report of the State to MOHFW? h. Is any computerized accounting system in use and if yes, what are the outputs? i. Are there any delays in receiving funds from the centre to states and states to districts? Has the project or any component been out of funds in the last one year? j. Are funds approval limits have been provided by State Health Society (UT w/o legislature) from SNA Bank Account to District Societies for utilization of funds? k. Whether the fund (Drawing Limit) transfer by State to Districts is being done pool wise like RCH flexible pool or does the State carry out activity wise fund transfer (Drawing Limit) to the Districts. l. What is the average frequency of fund transfer (Drawing Limit) in a year? m. To what extent have financial powers been delegated at the state, district and block levels? n. Are they aware of the new draft guidelines circulated by the centre for delegation of administrative /financial powers under NRHM? o. Problems being faced/ outstanding issues on	

S. No.	Item	Remarks/ Response
	accounting or fund management or banking arrangements	
2	**Internal Control** a. Are Financial Management Indicators being compiled regularly? Copy of latest indicators may be requested b. How are FM Indicators being used or followed up? c. Has SPMU been carrying out field checks on basic financial controls (appendix 13 A of Manual) d. Is there a system of recording, monitoring and settlement of advances at all levels i.e. State, District and sub districts? e. Is there an ageing of the advance and are there old un-settled advances with staff and others? f. Are further advances provided without settlement of old advances? g. What steps are being taken to settle old advances, if any? h. Does the project follow the system of single DDO or multiple DDO? Who are the DDO to the implementing agency (s)? i. How many Bank accounts are being maintained and are Bank reconciliations carried out on a monthly basis in case of UT w/o legislature? j. Problems being faced/ outstanding issues on internal controls. k. Report any procurement which has not been carried out as per the procurement manual of the individual programmes such as; RCH-II, RNTCP, IDSP etc.	
3	**Financial Reports:** a. Are States familiar with the guidelines for preparation of Revised FMR b. Are the reporting heads in the FMR aligned with the AWP and with the ledger accounts in the General Ledger (to check both at the State and District units) c. Are monthly FMRs submitted by the districts to states on a regular basis? Has the state consolidated the monthly FMRs from the districts for the first quarter of the FY? If so, has it been sent to the Centre and when? (a copy of the last financial report sent may be requested) d. Statement of Fund Position: Whether prepared or not? (Verify the figures from the books of accounts for any quarter as a cross-check measure). e. Do the FMRs go to FMG and programme divisions f. What are the checks being exercised while preparing FMRs? g. Is physical progress being captured in time and consistently? h. Is physical progress is reported in the FMR along with the financial progress. i. Problems being faced/ outstanding issues on financial reporting	
4	**Audit:**	

S. No.	Item	Remarks/ Response
	External: a. Is there a TOR for external auditors and is it as per the TOR provided in the FM Manual/ RFP? b. Has the auditor(s) been appointed for State and District Societies for the year 2025-26? c. If yes/no, what was the process of selection of auditors? For 2025-26 were they from the shortlist circulated by FMG? d. Was a tendering processes were followed /will follow to appoint the Auditors? e. Are the bids evaluated for contracting auditors based on technical inputs or are they cost based? f. What are the fee rates, the coverage and the time period for which auditors have been contracted? g. Has a single audit firm been appointed or have districts been divided amongst firms? h. Is there a concept of lead auditor to quality assure the audit? i. Has SPMU received the model audit report sent by FMG? j. Have the audit observations on the audit report for previous FY been shared by the FMG? k. What is the practice for follow up on audit observations? l. Did the auditor visit the districts or districts officials were called at the State along with the records? **Internal:** m. Does the State have a system of internal/ concurrent audit? n. Does State plan to have internal or concurrent audit on monthly or quarterly basis? o. Are internal audit observations being received regularly and being acted upon? p. Please elaborate on effectiveness and implementation of Concurrent Audit existed in the i) State ii) Districts **Concurrent audit:** q.Is the state has appointed concurrent auditor for audit of state and all districts? r. Is the concurrent auditor has been appointed as per the guidelines of the Ministry? s. Is the concurrent auditor has submitting concurrent audit report regularly? t. Is the action taken report (ATR) has been submitted by the district to the state and follow up has been taken by the state? u. Is the State has submitted executed summery to the Ministry? v. Concurrent audit is being done monthly or quarterly?	

Delay in transfer of funds (in Days) for 2024-25 (Annexure E-4)

Sl. No	State	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission					RBI to State Treasury	Transfer from State Treasury to SNA A/C of SHS	Still Parked with Treasury	Date of Crediting by RBI to State Treasury	Date of Crediting into SNA A/c of SHS	Difference of days in Crediting from State Tres. To SNA A/C of SHS	Total No. of Days Lapsed till date(31.03.25)

Delay in transfer of funds (in Days)

Sl. No	State	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission					RBI to State Treasury	Transfer from State Treasury to SNA A/C of SHS	Still Parked with Treasury	Date of Crediting by RBI to State Treasury	Date of Crediting into SNA A/c of SHS	Difference of days in Crediting from State Tres. To SNA A/C of SHS	Total No. of Days Lapsed till date(31.03.26)

Terms of Reference (TOR)

For

External Auditor the Agency- National Health Mission (NHM) under the India COVID-19 Emergency Response and Health Systems Preparedness Project funded by World Bank (Credit No. 9086-IN) & Asian Infrastructure Investment Bank (Loan No. AIIB-C1660)

Background:

National Health Mission is one of the implementing agency of the India COVID-19 Emergency Response and Health Systems Preparedness Project (ERHSPP) in the States/UTs through State Health Societies (SHS). The Project seeks to prevent, detect and respond to the threat posed by COVID-19 and strengthen health system preparedness. If there is still unspent amount under the project, the expenditure needs to be audited for reconciliation purposes under the project at the central level.

Under the project, only actual expenditures incurred (including mobilization advances paid to contractors/vendors as per the terms of agreement) by the implementing agencies will be eligible. The implementing agencies will submit statement reporting the actual expenditure for the Project during such period for reconciliation. Details of the Financial Management and procurement arrangements for the project are available in the Project Implementation Manual (PIM).

Objective of the Audit:

1. The objective of the audit of SHS financial statements is to enable the auditors to express an independent professional opinion on the financial position of funds released to the States/UTs for ERHSPP and to ensure that the funds utilized to project activities have been used for their intended purposes.
2. The books of accounts provide the basis for preparation of Financial Statements. Proper books of accounts as required by law have been maintained by SHS and also maintain adequate internal controls and supporting documentation for the transactions.
3. Audit of this project will be undertaken along with the Annual Audit being done at present for all other activities under NHM by the same auditor.

Scope of the Audit:

1. The audit will be carried out in accordance with the Accepted Indian Auditing Standards and will include tests and verification procedures as the auditors deem necessary.
2. External Auditors to verify all funds have been used in accordance with the established rules and regulations of the project and only for the purposes for which the funds were provided.
3. Goods and services financed are in adherence to the Bank's guidelines for procurement (under Components 2 to 6) and/or Government's rules and regulations (under Component 1) and as per the established rules and procedures& guidance note issued by the Ministry. (Refer: **Annexure-1** for Project Components)
4. Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented.
5. The financial statements have been prepared by the management in accordance with applicable accounting standards and give a true and fair view of the financial position of Project and of its receipts and expenditures for the period ended on that date.
6. Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.
7. Express an opinion as to reasonableness of the financial statements in all material respects.
8. Include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
9. In addition to the audit report, the auditors will provide the following:
    a. Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.
    b. Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.
    c. Report on the implementation status of recommendations pertaining to previous period audit reports.
    d. Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.
    e. Auditors will verify the Procurements under Component 1 (Emergency COVID-19 Response) which require to be carried out as per Government rules and procedures (Refer procurement Chapter of PIM). In addition, auditors will also verify that anti-

corruption undertakings of the World Bank and AIIB have been signed by the seller/contractor/consultant as per the format enclosed with the PIM.

f. Auditor will carry out detailed audit of 10% of procurements (numbers) samples under Component 1 (samples would be preferably taken from higher valued procurements covering goods and services both) and representative of methods/agencies to be checked for adherence to prescribed guidelines.

Deliverables:

1. Auditor will issue a management letter specifying the weaknesses, if any, on matters requiring attention of the management.
2. Procurement audit reports in line with scope mentioned under para 9 (e) & (f) above.
3. Auditor to issue Audit Opinion as per the revised format of Audit Opinion. (Format is given as per **Annexure-2**)

ANNEXURE-1

Project components are outlined below:

- Component 1: Emergency COVID-19 Response
- Component 2: Strengthening National and State Health Systems to support Prevention and Preparedness
- Component 3: Strengthening Pandemic Research and Multi-sector, National Institutions and Platforms for One Health
- Component 4: Community Engagement and Risk Communication
- Component 5: Implementation Management, Capacity Building, Monitoring and Evaluation
- Component 6: Contingent Emergency Response Component (CERC)

Annexure-2

FORMAT OF AUDIT REPORT/OPINION

To

The Mission Director,

……. State Health Society,

…….

Introduction

We have audited the accompanying expenditure statements / financial statements of the society under National Health Mission [partly financed for **India COVID-19 Emergency Response and Health Systems Preparedness Project under World Bank Credit No. 9086-IN & Asian Infrastructure Investment Bank (AIIB) Loan No. AIIB C1660 (COFN)]** implemented through the .....State Health Society, …… as of 31st March, 2026.

Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In forming our opinion we have relied upon the audit findings / observations in ….(nos.) District Health Society/……. State Health Society's financial statements, which have been audited by other auditors. We believe that our audit provides a reasonable basis for our opinion.

Opinion:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.

b) In our opinion, proper books of account have been kept by the State Health Society, so far as appears from our examination of the books.

c) The statements of account dealt with this report are in agreement with the books of account.

d) The statements of account dealing with this report include funds received from **World Bank under NHM for COVID-19 (Cr. No. 9086-IN) &** Asian Infrastructure Investment Bank (AIIB) Loan No. **AIIB C1660 (COFN) and** *We have audited the accompanying expenditure statements / financial statements for the India COVID-19 Emergency Response and Health Systems Preparedness Project, under IBRD Loan 9086-IN, implemented by this Society.*

e) Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.

f) In our opinion and to the best of our information and according to the explanations given to us the said consolidated accounts of the State and District Societies, gives the information in the manner so required and give a true and fair view: -

1. In the case of the balance sheet, of the State of affairs of the Society as at 31st March, 2026.

2. In the case of the Income and Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on that date.

3. In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.

Place:

Date: Signature of Auditor (s)

Notes: -

1. In case, a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.
2. Audit Report to be accompanied by:
   a) Management Letter stating the status of implementation of Program and response on the remarks of the auditors.
   b) Reconciliation of Expenditure as per FMR/SOEs claims with the actual expenditure as reported in the audited financial statements.
3. Matters which have been underlined/ italics need proper attention of the auditor.

Appendix G

Terms of Reference (TOR)

for

Statutory auditor for Pradhan Mantri-Ayushman Bharat Health Infrastructure Mission. (PM-ABHIM) (Loan no. L4032)

Back ground:

PM-ABHIM focuses on strengthening the health sector by developing the capacities of health systems and institutions across the continuum of care at all levels—primary, secondary, and tertiary—to enable effective responses to current and future pandemics and disasters.

2. Under the project, expenditures incurred for strengthening comprehensive primary healthcare in urban areas are eligible for financing. The State Health Societies shall submit a separate annexure along with the audit reports, detailing the major activities covered under the project.

Objective of the Audit:

1. To provide assurance that the programme financial statements present a true and fair view of operations and are free from material misstatements.
2. To ensure that the books of accounts form a reliable basis for the preparation of financial statements and that adequate internal controls and supporting documentation are maintained for all transactions.
3. The audit of this project shall be conducted concurrently with the annual audit currently undertaken for all other activities under the National Health Mission (NHM) by the same auditor.

Scope of the Audit:

1. The scope of the audit shall be governed by the Request for Proposal (RFP) issued for the appointment of Statutory Auditors and shall include all entities covered under PM-ABHIM.

2. Appropriate supporting documents, records, and books of accounts relating to all activities shall be properly maintained. Clear linkages shall exist between the books of accounts and the financial statements presented.

3. The financial statements shall present a true and fair view of the financial position of the Project and of its receipts and expenditures for the period ended on that date.

4. The consolidated financial statements of the State Health Society shall include PM-ABHIM, along with the additional annexures and observations required to be submitted.

5. Audit observations, other than the auditor's reservations leading to a qualified audit opinion, highlighting deficiencies related to accounting and internal controls—including the internal control environment, Ayushman Bharat-Ayushman Arogya Mandir, and PM-ABHIM—shall be reported separately in the form of a management letter.

6. The programme financial statements shall disclose expenditures on procurement from non-ADB member countries and on new building construction for the 13 ADB-supported States under PM-ABHIM.

7. The auditor shall disclose valuation and reporting in accordance with Indian Government Accounting Standard–2 (IGAS-2) for grants received in kind by the 13 ADB-supported States under PM-ABHIM.

8. The auditor shall ensure that the annual financial statements include a note stating: "These financial statements were approved by [insert governing body] on [insert date]," for the 13 ADB-supported States under PM-ABHIM.

Auditors' Opinion

To

The Mission Director,
……. State Health Society,
……

Report on the Project Financial Statements

We have audited the accompanying Audited Project Financial Statements (APFS), which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Statement for the year ended 31 March 2026, the Cash Flow Statement for the same period, and other related statements of the State Health Society implementing a project partly financed by **ADB Loan No. 4032-IND: Strengthening Primary Health Care in Urban Areas Program under the Pradhan Mantri–Ayushman Bharat Health Infrastructure Mission** (PM-ABHIM), Result-Based Lending (RBL).

These financial statements are the responsibility of the Project's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope and Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI) and in accordance with the scope provided in the applicable Terms of Reference (TOR). These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures, on a test basis, to obtain audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We are independent of the Society in accordance with the Code of Ethics issued by the ICAI, together with the ethical requirements relevant to our audit of the Society, and in compliance with the terms of the Program Agreement signed between the Asian Development Bank (ADB) and the Ministry of Health and Family Welfare (MoHFW) dated 23 November 2021, specifically Section 2.08 (a), (b), and (c). We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Opinion

In our opinion, the accompanying financial statements give a true and fair view, in conformity with the accounting principles generally accepted in India, of the state of affairs of the society as at 31 March 20XX, {profit} or {loss} from the statement of income and expenditure and its cash flows for the year ended on that date [OR] give a true and fair view subject to observations as listed below [OR]do not give a true and fair view [OR] we do not express an opinion on the accompanying financial statements of the society. Because of the significant matters described on basis for disclaimer of opinion, we have not been able to obtain sufficient and appropriate evidences to provide a basis for an audit opinion on these financial statements.

Additionally, in our opinion:

a. Proceeds of the loan from ADB loan 4032-INDhave been utilized for the purposes as per ADB Loan and program agreement. We further confirm that total eligible expenditure incurred INR XXXXXX till 31 March 20XX are as per these audited financial statements.
b. Financial covenants in the ADB loan 4032-INDloan agreement have been complied with.
c. We confirm that the Disbursement Linked Indicators (DLI) has been fully achieved under the DLI verification protocol.
d. Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.

Additional observations on internal control deficiencies are presented at Annexure -A in form of a management letter (to be attached to highlight observations under Ayushman Bharat - Ayushman Arogya Mandir and PM-ABHIM) or In absence of any internal control deficiencies observed during our course of audit, no separate management letter has been issued.

Place:

Date: Signature of Auditor (s)

UDIN No.

Statement of Eligible Expenditure under Strengthening of Comprehensive Primary Healthcare in Urban Areas						
					Amount in Rs. Crore	
S.No.	**FMR Codes**	**Name of Activity**	**Audited Expenditure for the FY 2025-26 (w.e.f. 01.04.2025 to 31.03.2026)**	**Provisional Expenditure as per FMR**	**Variance %**	**Reasons for variance**
I.	**PM-ABHIM**					
		Ayushman Bharat - Urban Ayushman Arogya Mandir (UAAMs)				
II.	**NUHM (excluding capital expenditure)**					
		Planning & Mapping				
		Programme Management				
		Training & Capacity Building				
		Strengthening of Health Services				
		Regulation & Quality Assurance				
		Community Processes				
		Innovative Actions & PPP				
		Monitoring & Evaluation				
		Other, if any (Please specify)				
	Total Expenditure					
	Signature of State Auditor		**Signature of Director Finance**	**Signature of Mission Director**		

			Schedule…..
STATE HEALTH SOCIETY			
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER PM-ABHIM AS ON 31-03-2026			
			Amount (In Rs.)
			Figure A
A) Fund Received During The Year :			
Date	**Sanction No**	**Amount**	
		-	
		-	
		-	**Figure B**
B) Total Fund Available For Spending (A+B)			Sub-total
C) EXPENDITURE DURING THE YEAR			
S.NO	**Major Head**	**Total Expenditure**	
1	Buildingless SHC (AAM) in rural areas in seven High Focus States (Bihar, Jharkhand, Odisha, Punjab, Rajasthan, Uttar Pradesh and West Bengal) and three NE States (Assam, Manipur and Meghalaya).		
2	Ayushman Arogya Mandir (AAM) in Urban areas		
3	Block Public Health Units in 11 High Focus States/UTs (Assam, Bihar, Chhattisgarh, Himachal Pradesh, UT-Jammu and Kashmir, Jharkhand, Madhya Pradesh, Odisha, Rajasthan, Uttar Pradesh and Uttarakhand).		
4	Integrated District Public Health Laboratory		
5	Critical Care Hospital Blocks		
6.	PMU Cost		
Grand Total PM Ayushman Bharat Health Infrastructure Mission			
	Sub Total		Total

D) REFUNDED TO GOI			
E) Unspent Balance as on 31-03-2026			
Chartered Accountants	**State Finance Officer**		**Mission Director**

Financial Management Report to be submitted by the States/UT Health Society to Centre on Monthly basis

National Health Mission (NHM)

State Nodal Agency _____

FINANCIAL REPORT FOR THE MONTH OF _____(FY 25-26)

(Rs. in Lakhs)

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
I	Flexible Pool for RCH & Health Sysytem Strengthening, National Health programme and National Urban Health Mission	-	-	#DIV/0!	-	-	#DIV/0!
RCH	RCH (including RI, IPPI, NIDDCP)	-	-	#DIV/0!	-	-	#DIV/0!
	Maternal Health (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
1	Village Health & Nutrition Day (VHND)			#DIV/0!			#DIV/0!
2	Pregnancy Registration and Ante-Natal Checkups			#DIV/0!			#DIV/0!
3	Janani Suraksha Yojana (JSY)			#DIV/0!			#DIV/0!
4	Janani Shishu Suraksha Karyakram (JSSK) (excluding transport)			#DIV/0!			#DIV/0!
5	Janani Shishu Suraksha Karyakram (JSSK) - transport			#DIV/0!			#DIV/0!
6	Pradhan Mantri Surakshit Matritva Abhiyan (PMSMA)			#DIV/0!			#DIV/0!
7	Surakshit Matritva Aashwasan (SUMAN)			#DIV/0!			#DIV/0!
8	Midwifery			#DIV/0!			#DIV/0!
9	Maternal Death Review			#DIV/0!			#DIV/0!
10	Comprehensive Abortion Care			#DIV/0!			#DIV/0!
11	MCH wings			#DIV/0!			#DIV/0!
12	FRUs			#DIV/0!			#DIV/0!
13	HDU/ICU - Maternal Health			#DIV/0!			#DIV/0!
14	Labour Rooms (LDR + NBCCs)			#DIV/0!			#DIV/0!
15	LaQshya			#DIV/0!			#DIV/0!
16	Implementation of RCH Portal/ANMOL/MCTS			#DIV/0!			#DIV/0!
17	Other MH Components			#DIV/0!			#DIV/0!
18	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	PC & PNDT Act (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
19	PC & PNDT Act			#DIV/0!			#DIV/0!
20	Gender Based Violence & Medico Legal Care For Survivors Victims of Sexual Violence			#DIV/0!			#DIV/0!
	Child Health (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
21	Rashtriya Bal Swasthya Karyakram (RBSK)			#DIV/0!			#DIV/0!
22	RBSK at Facility Level including District Early Intervention Centers (DEIC)			#DIV/0!			#DIV/0!
23	Community Based Care - HBNC & HBYC			#DIV/0!			#DIV/0!
24	Facility Based New born Care			#DIV/0!			#DIV/0!
25	Child Death Review			#DIV/0!			#DIV/0!
26	SAANS			#DIV/0!			#DIV/0!
27	Paediatric Care			#DIV/0!			#DIV/0!
28	Janani Shishu Suraksha Karyakram (JSSK) (excluding transport)			#DIV/0!			#DIV/0!
29	Janani Shishu Suraksha Karyakram (JSSK) - transport			#DIV/0!			#DIV/0!
30	Other Child Health Components			#DIV/0!			#DIV/0!
31	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	Immunization (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
32	Immunization including Mission Indradhanush			#DIV/0!			#DIV/0!
33	Pulse polio Campaign			#DIV/0!			#DIV/0!
34	eVIN Operational Cost			#DIV/0!			#DIV/0!
	Adolescent Health (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
35	Adolescent Friendly Health Clinics			#DIV/0!			#DIV/0!
36	Weekly Iron Folic Supplement (WIFS)			#DIV/0!			#DIV/0!
37	Menstrual Hygiene Scheme (MHS)			#DIV/0!			#DIV/0!
38	Peer Educator Programme			#DIV/0!			#DIV/0!
39	School Health And Wellness Program under Ayushman Bharat			#DIV/0!			#DIV/0!
40	Other Adolescent Health Components			#DIV/0!			#DIV/0!
41	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
	Family Planning (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
42	Sterilization - Female			#DIV/0!			#DIV/0!
43	Sterilization - Male			#DIV/0!			#DIV/0!
44	IUCD Insertion (PPIUCD and PAIUCD)			#DIV/0!			#DIV/0!
45	ANTARA			#DIV/0!			#DIV/0!
46	MPV(Mission Parivar Vikas)			#DIV/0!			#DIV/0!
47	Family Planning Indemnity Scheme			#DIV/0!			#DIV/0!
48	FPLMIS			#DIV/0!			#DIV/0!
49	World Population Day and Vasectomy fortnight			#DIV/0!			#DIV/0!
50	Other Family Planning Components			#DIV/0!			#DIV/0!
51	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	Nutrition (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
52	Anaemia Mukt Bharat			#DIV/0!			#DIV/0!
53	National Deworming Day			#DIV/0!			#DIV/0!
54	Nutritional Rehabilitation Centers (NRC)			#DIV/0!			#DIV/0!
55	Vitamin A Supplementation			#DIV/0!			#DIV/0!
56	Mother's Absolute Affection (MAA)			#DIV/0!			#DIV/0!
57	Lactation Management Centers			#DIV/0!			#DIV/0!
58	Intensified Diarrhoea Control Fortnight			#DIV/0!			#DIV/0!
59	Eat Right Campaign			#DIV/0!			#DIV/0!
60	Other Nutrition Components			#DIV/0!			#DIV/0!
61	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
62	Implementation of National Iodine Deficiency Disorders Control Programme (NIDDCP) (excluding Planning & M&E)			#DIV/0!			#DIV/0!
NDCP	National Disease Control Programmes (NDCP)	-	-	#DIV/0!	-	-	#DIV/0!
63	Implementation of Integrated Disease Surveillance Programme (IDSP) (excluding Planning & M&E)			#DIV/0!			#DIV/0!
	National Vector Borne Disease Control Programme (NVBDCP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
64	Malaria			#DIV/0!			#DIV/0!
65	Kala-azar			#DIV/0!			#DIV/0!
66	AES/JE			#DIV/0!			#DIV/0!
67	Dengue & Chikungunya			#DIV/0!			#DIV/0!
68	Lymphatic Filariasis			#DIV/0!			#DIV/0!
	National Leprosy Eradication Programme (NLEP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
69	Case detection and Management			#DIV/0!			#DIV/0!
70	DPMR Services: Reconstructive surgeries			#DIV/0!			#DIV/0!
71	District Awards			#DIV/0!			#DIV/0!
72	Other NLEP Components			#DIV/0!			#DIV/0!
	National Tuberculosis Elimination Programme (NTEP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
73.1	Drug Sensitive TB (DSTB)			#DIV/0!			#DIV/0!
73.2	Treatment Supporter Honorarium (Rs 1000)			#DIV/0!			#DIV/0!
73.3	Treatment Supporter Honorarium (Rs 5000)			#DIV/0!			#DIV/0!
73.4	Incentive for Informants (Rs 500)			#DIV/0!			#DIV/0!
74	Nikshay Poshan Yojana			#DIV/0!			#DIV/0!
75.1	PPP			#DIV/0!			#DIV/0!
75.2	Private Provider Incentive			#DIV/0!			#DIV/0!
76	Latent TB Infection (LTBI)			#DIV/0!			#DIV/0!
77	Drug Resistant TB(DRTB)			#DIV/0!			#DIV/0!
78	TB Harega Desh Jeetega Campaign			#DIV/0!			#DIV/0!
79.1	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
79.2	Tribal Patient Support and transportation charges			#DIV/0!			#DIV/0!
	National Viral Hepatitis Control Programme (NVHCP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
80	Prevention			#DIV/0!			#DIV/0!
81	Screening and Testing through facilities			#DIV/0!			#DIV/0!
82	Screening and Testing through NGOs			#DIV/0!			#DIV/0!
83	Treatment			#DIV/0!			#DIV/0!
84	Implementation of National Rabies Control Programme (NRCP) (excluding Planning & M&E)			#DIV/0!			#DIV/0!
85	Implementation of Programme for Prevention and Control of Leptospirosis (PPCL) (excluding Planning & M&E)			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
86	Implementation of State specific Initiatives and Innovations (excluding Planning & M&E)			#DIV/0!			#DIV/0!
NCD	Non-Communicable Disease Control Programme (NCD)	-	-	#DIV/0!	-	-	#DIV/0!
	National Program for Control of Blindness and Vision Impairment (NPCB+VI) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
87	Cataract Surgeries through facilities			#DIV/0!			#DIV/0!
88	Cataract Surgeries through NGOs			#DIV/0!			#DIV/0!
89	Other Ophthalmic Interventions through facilities			#DIV/0!			#DIV/0!
90	Other Ophthalmic Interventions through NGOs			#DIV/0!			#DIV/0!
91	Mobile Ophthalmic Units			#DIV/0!			#DIV/0!
92	Collection of eye balls by eye banks and eye donation centres			#DIV/0!			#DIV/0!
93	Free spectacles to school children			#DIV/0!			#DIV/0!
94	Free spectacles to others			#DIV/0!			#DIV/0!
95	Grant in Aid for the health institutions, Eye Bank, NGO, Private Practioners			#DIV/0!			#DIV/0!
96	Other NPCB+VI components			#DIV/0!			#DIV/0!
	National Mental Health Program (NMHP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
97	Implementation of District Mental Health Plan			#DIV/0!			#DIV/0!
98	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	National Programme for Health Care for the Elderly (NPHCE) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
99	Geriatric Care at DH			#DIV/0!			#DIV/0!
100	Geriatric Care at CHC/SDH			#DIV/0!			#DIV/0!
101	Geriatric Care at PHC/ SHC			#DIV/0!			#DIV/0!
102	Community Based Intervention			#DIV/0!			#DIV/0!
103	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	National Tobacco Control Programme (NTCP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
104	Implementation of COTPA - 2003			#DIV/0!			#DIV/0!
105	Implementation of ToEFI guideline			#DIV/0!			#DIV/0!
106	Tobacco Cessation			#DIV/0!			#DIV/0!
	National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
107	NCD Clinics at DH			#DIV/0!			#DIV/0!
108	NCD Clinics at CHC/SDH			#DIV/0!			#DIV/0!
109	Cardiac Care Unit (CCU/ICU) including STEMI			#DIV/0!			#DIV/0!
110	Other NPCDCS Components			#DIV/0!			#DIV/0!
111	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
	Pradhan Mantri National Dialysis Programme (PMNDP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
112	Haemodialysis Services			#DIV/0!			#DIV/0!
113	Peritoneal Dialysis Services			#DIV/0!			#DIV/0!
114	Implementation of National Program for Climate Change and Human Health (NPCCHH)			#DIV/0!			#DIV/0!
	National Oral Health Programme (NOHP) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
115	Implementation at DH			#DIV/0!			#DIV/0!
116	Implementation at CHC/SDH			#DIV/0!			#DIV/0!
117	Mobile Dental Units/Van			#DIV/0!			#DIV/0!
118	State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
119	Implementation of National Programme on Palliative Care (NPPC) (excluding Planning & M&E)			#DIV/0!			#DIV/0!
120	Implementation of National Programme for Prevention and Control of Fluorosis (NPPCF)			#DIV/0!			#DIV/0!
	National Programme for Prevention and Control of Deafness (NPPCD) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
121	Screening of Deafness			#DIV/0!			#DIV/0!
122	Management of Deafness			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
123	State Specific Initiatives			#DIV/0!			#DIV/0!
	National programme for Prevention and Management of Burn & Injuries (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
124	Support for Burn Units			#DIV/0!			#DIV/0!
125	Support for Emergency Trauma Care			#DIV/0!			#DIV/0!
126	Implementation of State specific Initiatives and Innovations			#DIV/0!			#DIV/0!
HSS(U)	Health System Strengthening (HSS) - Urban	-	-	#DIV/0!	-	-	#DIV/0!
	Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
127	Development and operations of Health & Wellness Centers - Urban			#DIV/0!			#DIV/0!
128	Wellness activities at HWCs- Urban			#DIV/0!			#DIV/0!
129	Teleconsultation facilities at HWCs-Urban			#DIV/0!			#DIV/0!
	Community Engagement (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
130	ASHA (including ASHA Certification and ASHA benefit package)			#DIV/0!			#DIV/0!
131	MAS			#DIV/0!			#DIV/0!
132	JAS			#DIV/0!			#DIV/0!
133	RKS			#DIV/0!			#DIV/0!
134	Outreach activities			#DIV/0!			#DIV/0!
135	Mapping of slums and vulnerable population			#DIV/0!			#DIV/0!
136	Other Community Engagement Components			#DIV/0!			#DIV/0!
	Public Health Institutions as per IPHS norms (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
137	Urban PHCs			#DIV/0!			#DIV/0!
138	Urban CHCs and Maternity Homes			#DIV/0!			#DIV/0!
	Quality Assurance (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
139	Quality Assurance Implementation & Mera Aspataal			#DIV/0!			#DIV/0!
140	Kayakalp			#DIV/0!			#DIV/0!
141	Swacch Swasth Sarvatra			#DIV/0!			#DIV/0!
	Human Resources for Health	-	-	#DIV/0!	-	-	#DIV/0!
142.1	Remuneration for all NHM HR- SD			#DIV/0!			#DIV/0!
142.2	Remuneration for all NHM HR- PM			#DIV/0!			#DIV/0!
143	Incentives (Allowance, Incentives, staff welfare fund)			#DIV/0!			#DIV/0!
144	Incentives under CPHC			#DIV/0!			#DIV/0!
145	Costs for HR Recruitment and Outsourcing			#DIV/0!			#DIV/0!
	Program and Technical Assistance	-	-	#DIV/0!	-	-	#DIV/0!
146	Planning and Program Management			#DIV/0!			#DIV/0!
	Access (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
147	PPP			#DIV/0!			#DIV/0!
148	State specific Programme Innovations and Interventions			#DIV/0!			#DIV/0!
149	Untied Fund			#DIV/0!			#DIV/0!
HSS(R)	Health System Strengthening (HSS) Rural	-	-	#DIV/0!	-	-	#DIV/0!
	Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
150	Development and operations of Health & Wellness Centers - Rural			#DIV/0!			#DIV/0!
151	Wellness activities at HWCs- Rural			#DIV/0!			#DIV/0!
152	Teleconsultation facilities at HWCs-Rural			#DIV/0!			#DIV/0!
153	CHO Mentoring			#DIV/0!			#DIV/0!
	Blood Services & Disorders (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
154	Screening for Blood Disorders			#DIV/0!			#DIV/0!
155	Support for Blood Transfusion			#DIV/0!			#DIV/0!
156	Blood Bank/BCSU/BSU/Thalassemia Day Care Centre			#DIV/0!			#DIV/0!
157	Blood collection and Transport Vans			#DIV/0!			#DIV/0!
158	Other Blood Services & Disorders Components			#DIV/0!			#DIV/0!
	Community Engagement (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
159	ASHA (including ASHA Certification and ASHA benefit package)			#DIV/0!			#DIV/0!
160	VHSNC			#DIV/0!			#DIV/0!
161	JAS			#DIV/0!			#DIV/0!
162	RKS			#DIV/0!			#DIV/0!
163	Other Community Engagements Components			#DIV/0!			#DIV/0!
	Public Health Institutions as per IPHS norms (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
164	District Hospitals			#DIV/0!			#DIV/0!
165	Sub-District Hospitals			#DIV/0!			#DIV/0!
166	Community Health Centers			#DIV/0!			#DIV/0!
167	Primary Health Centers			#DIV/0!			#DIV/0!
168	Sub-Health Centers			#DIV/0!			#DIV/0!
169	Other Infrastructure/Civil works/expansion etc.			#DIV/0!			#DIV/0!
170	Renovation/Repair/Upgradation of facilities for IPHS/NQAS/MUSQAN/SUMAN Compliance			#DIV/0!			#DIV/0!
	Referral Transport (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
171	Advance Life Saving Ambulances			#DIV/0!			#DIV/0!
172	Basic Life Saving Ambulances			#DIV/0!			#DIV/0!
173	Patient Transport Vehicle			#DIV/0!			#DIV/0!
174	Other Ambulances			#DIV/0!			#DIV/0!
	Quality Assurance (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
175	Quality Assurance Implementation & Mera Aspataal			#DIV/0!			#DIV/0!
176	Kayakalp			#DIV/0!			#DIV/0!
177	Swacch Swasth Sarvatra			#DIV/0!			#DIV/0!
	Other Initiatives to improve access (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
178	Comprehensive Grievance Redressal Mechanism			#DIV/0!			#DIV/0!
179	PPP			#DIV/0!			#DIV/0!
180	Free Drugs Services Initiative			#DIV/0!			#DIV/0!
181	Free Diagnostics Services Initiative			#DIV/0!			#DIV/0!
182	Mobile Medical Units			#DIV/0!			#DIV/0!
183	State specific Programme Interventions and Innovations			#DIV/0!			#DIV/0!
	Inventory Management (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
184	Biomedical Equipment Management System and AERB			#DIV/0!			#DIV/0!
	Human Resources for Health	-	-	#DIV/0!	-	-	#DIV/0!
185.1	Remuneration for all NHM HR- SD			#DIV/0!			#DIV/0!
185.2	Remuneration for all NHM HR- PM			#DIV/0!			#DIV/0!
186	Incentives(Allowance, Incentives, staff welfare fund)			#DIV/0!			#DIV/0!
187	Remuneration for CHOs			#DIV/0!			#DIV/0!
188	Incentives under CPHC			#DIV/0!			#DIV/0!
189	Costs for HR Recruitment and Outsourcing			#DIV/0!			#DIV/0!
190	Human Resource Information Systems (HRIS)			#DIV/0!			#DIV/0!
	Enhancing HR (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
191	DNB/CPS courses for Medical doctors			#DIV/0!			#DIV/0!
192	Training Institutes and Skill Labs			#DIV/0!			#DIV/0!

Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
	Program and Technical Assistance	-	-	#DIV/0!	-	-	#DIV/0!
193	SHSRC / ILC (Innovation & Learning Centre)			#DIV/0!			#DIV/0!
194.1	Planning and Program Management			#DIV/0!			#DIV/0!
194.2	Planning & M&E under other heads			#DIV/0!			#DIV/0!
	IT Interventions and Systems (excluding Planning & M&E)	-	-	#DIV/0!	-	-	#DIV/0!
195	Health Management Information System (HMIS)			#DIV/0!			#DIV/0!
196	Implementation of DVDMS			#DIV/0!			#DIV/0!
197	eSanjeevani (OPD+HWC)			#DIV/0!			#DIV/0!
198	State specific Programme Innovations and Interventions			#DIV/0!			#DIV/0!
199	Untied Fund			#DIV/0!			#DIV/0!
200	Prevention, control and management of snake bite	-	-	#DIV/0!	-	-	#DIV/0!
200.1	State Level Training			#DIV/0!			#DIV/0!
200.2	District Level Training			#DIV/0!			#DIV/0!
200.3	Meeting/Office Expenses (State Level)			#DIV/0!			#DIV/0!
200.4	Meeting/Office Expenses District Level)			#DIV/0!			#DIV/0!
200.5	Surveillance and Monitoring (State Level)			#DIV/0!			#DIV/0!
200.6	Surveillance and Monitoring District Level)			#DIV/0!			#DIV/0!
II	Infrastructure Maintenance	-	-	#DIV/0!	-	-	#DIV/0!
1	Direction & Administration			#DIV/0!			#DIV/0!
2	Sub-Centres			#DIV/0!			#DIV/0!
3	Urban Family Welfare Centres (UFWCs)			#DIV/0!			#DIV/0!
4	Urban Revamping Scheme (Health Posts)			#DIV/0!			#DIV/0!
5	Basic Training for ANM/LHVs			#DIV/0!			#DIV/0!
6	Maintenance and Strengthening of Health & FW Training Centres (HFWTCs)			#DIV/0!			#DIV/0!
7	Basic Training for MPWs (Male)			#DIV/0!			#DIV/0!
	Grand Total	-	-	#DIV/0!	-	-	#DIV/0!

Stae Finance Manager/State Account Manager Director Finance MISSION DIRECTOR (NHM)

National Health Mission Statement of Fund Position for the F.Y. 2025-26 State Nodal Agency ……

Scheme	Opening Balance on 01.04.2025				Total	Funds								Expenditure		Loan			Closing Balance on 31.12.2026 (Rs.Lakhs)				
						GOI			State Share		Bank Interest												
	Balance as per Cash Book	Advances (including Releases to District & other agencies)	Fund-in-transit	Cash in Hand		Received in SNA Account	Fund-in-transit	Progressive (including funds-in-transit)	During the period#	Progressive	During the period	Cumulative	Refunded cumulative	*Actual Expenses Incurred during the Month	Progressive Expenditure	Received	Refund	Net	Balance as per Cash Book	Advances (including Releases to District & other agencies)	Fund-in-transit	Cash in Hand	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Flexible Pool for RCH & Health Sysytem Strengthening, National Health programme and National Urban Health Mission					-													-		-			-
SPARSH Allotment (60:40)					-														-	-			-
SPARSH Allotment (0:100)					-										-				-				-
Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Actual expenditure includes expenditure incurred by State Health Society itself and District health societies.

Source documents, which must be verified before showing figures under each category, are: Cash Book, Bank Book and Advance Register (Ledger).

It is certified that:

1. Opening and Closing figures of Bank Balance tally with the **Bank Book** of the Society (State may call for similar report from the districts),
2. Opening and Closing figures of Advances tally with the **Advance Register** of the Society,
3. Opening and Closing figures of Cash tally with the **Cash Book** of the Society.
4. That expenditure shown in the month tally with the expenditure reported in the Financial Monitoring Report (FMR) for the month.

Financial Management Report to be submitted by the States
PM-ABHIM (Pradhan Mantri Ayushman Bharat Health Infrastructure Mission)
State Health Society -
FINANCIAL REPORT FOR

Rs. In Lakhs

New FMR Code	STRATEGY/ACTIVITIES	Reporting Monthly Financial Progress			Cumulative Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
ABHIM.1	**Infrastructure Support for Buildingless Sub Health Centres in 7 high Focus States and 3 NE States* -No. of SHCs sanctioned for Capital expenditure**			**#DIV/0!**			**#DIV/0!**
ABHIM.2	**Urban health and wellness centres (HWCs)**	-	-	**#DIV/0!**	-	-	**#DIV/0!**
ABHIM.2.1	No. of Urban HWCs, being established in the ULB or other government or rented premises			**#DIV/0!**			**#DIV/0!**
ABHIM.2.2	No. of urban health facilities (UPHCs / Urban CHCs) where specialist services are to be provided / Poly Clinics			**#DIV/0!**			**#DIV/0!**
ABHIM.3	**Block Public Health Units in in 11 High Focus States/UTs**	-	-	**#DIV/0!**	-	-	**#DIV/0!**
ABHIM.3.1	No of BPH units sanctioned for capital Works			**#DIV/0!**			**#DIV/0!**
ABHIM.3.2	No of BPH units supported for recurring expenditure			**#DIV/0!**			**#DIV/0!**
ABHIM.4	**Integrated Public Health Labs (IPHLs) in all the Districts**	-	-	**#DIV/0!**	-	-	**#DIV/0!**
ABHIM.4.1	No. of District IPHLs established newly–Support for non-recurring expenditure			**#DIV/0!**			**#DIV/0!**
ABHIM.4.2	No. of District IPHLs established newly - Support for recurring expenditure			**#DIV/0!**			**#DIV/0!**
ABHIM.4.3	No. of Existing District IPHLs Strengthened - Support for non-recurring expenditure			**#DIV/0!**			**#DIV/0!**
ABHIM.4.4	No. of Existing District IPHLs Strengthened - Support for recurring expenditure			**#DIV/0!**			**#DIV/0!**
ABHIM.5	**Critical Care Hospital Blocks**	-	-	**#DIV/0!**	-	-	**#DIV/0!**
ABHIM.5.1	**Critical Care Hospital Block/Wing (100 Bedded at District Hospitals)**	-	-	**#DIV/0!**	-	-	**#DIV/0!**
ABHIM.5.1.1	No. of CCBs (100 bedded) established at District Hospitals-support for capital works			**#DIV/0!**			**#DIV/0!**
ABHIM.5.1.2	No. of CCBs (100 bedded) established at District Hospitals-support for recurring expenditure			**#DIV/0!**			**#DIV/0!**
ABHIM.5.2	**Critical Care Hospital Block/Wing (50 Bedded at District Hospitals)**	-	-	**#DIV/0!**	-	-	**#DIV/0!**
ABHIM.5.2.1	No. of CCBs (50 bedded) established at District Hospitals-support for capital works			**#DIV/0!**			**#DIV/0!**
ABHIM.5.2.2	No. of CCBs (50 bedded) established at District Hospitals-support for recurring expenditure			**#DIV/0!**			**#DIV/0!**
ABHIM.5.3	**Critical Care Hospital Block/Wing (50 Bedded at Government Medical Colleges)**	-	-	**#DIV/0!**	-	-	**#DIV/0!**
ABHIM.5.3.1	No. of CCBs (50 bedded) established at GMCs- support for capital works			**#DIV/0!**			**#DIV/0!**
ABHIM.6 PMU	PMU			**#DIV/0!**			**#DIV/0!**
PM-ABHIM	**Grand Total**	-	-	**#DIV/0!**	-	-	**#DIV/0!**

Chief Finance Officer

Mission Director

Statement of Fund Position for the Year

(Rs.Lakhs)

Scheme	Opening Balance at the beginning of				Total	Funds							Expenditure		Loan / Interest			Closing Balance as on				
						GOI			State Share		Bank Interest											
	Balance as per Cash Book	Advances (including Releases to District & other agencies)	Fund-in-transit	Cash Balance		Received in SNA account	Fund-in-transit	Progressive (including funds-in-transit)	During the period	Progressive	During the period	Progressive	Actual Expenditure incurred during the Quarter	Progressive Expenditure	Received	Refund	Net	Balance as per Cash Book	Advances (including Releases to District & other agencies)	Fund-in-transit	Cash Balance	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
PM-ABHIM																						
SPARSH (60:40/90:10)																						
PMU																						

Actual expenditure includes expenditure of State Health society and all lower level units

Balances of SFP should match with the books of accounts

It is certified that:

1. Opening and Closing figures of Bank Balance tally with the **Bank Book** of the Society (State may call for similar report from the districts),
2. Opening and Closing figures of Advances tally with the **Advance Register** of the Society,
3. Opening and Closing figures of Cash tally with the **Cash Book** of the Society.
4. That expenditure shown in the month tally with the expenditure reported in the Financial Monitoring Report (FMR) for the month.

Chief Finance Officer **Mission Director**