



**Ministry of Health and Family Welfare  
Government of India**

# **E- Training Module on “Induction & Orientation”**

**April, 2011**

## Learning Objective of the Module

The objective of this module is to provide a brief orientation to the Finance and Accounts staff under NRHM on the following aspects:

- ✓ Introduction to NRHM including background, objectives and organizational structure of the programme
- ✓ Financial Management structure & activities at Center, State and District level
- ✓ Roles/ Responsibilities of the financial management team/ personnel at various levels
- ✓ Available information on financial management including guidelines, financial management studies etc.
- ✓ Key initiatives/ future plans of the Financial Management Group

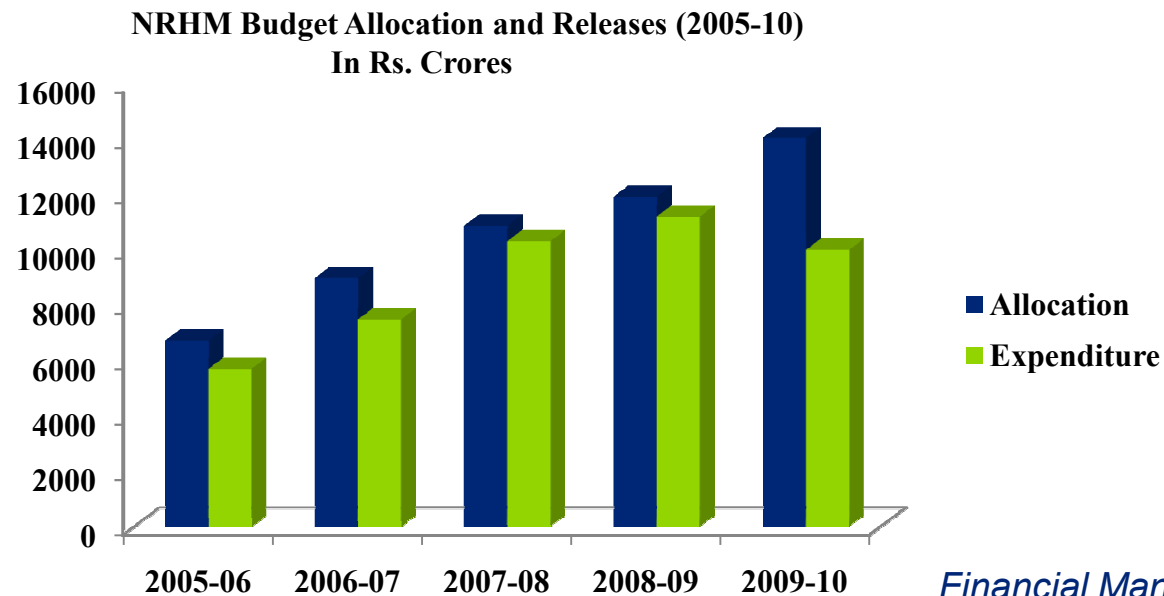
# Contents of the Module

- ✓ Introduction to NRHM
  - NRHM Goals
  - Programmes under NRHM and their brief background
  - Overall Structure of NRHM at Central level
- ✓ Financial Management Structures
  - Centre
  - State
  - District
- ✓ Key Financial Management Concepts
  - Concept of Mission Flexible Pool
  - Key Financial Management Activities
  - Certain Important Financial Management Aspects
    - Fund Flow and Reporting
    - Programme Implementation Plan
    - Financial Management Report
- ✓ Financial Management Responsibilities & Job Descriptions of FM Staff
  - Center (FMG) Level
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- ✓ Financial Management Data Inventory
- ✓ Recent Initiatives to improve Financial Management and Future Plans
- ✓ Self Assessment

# **National Rural Health Mission**

## National Rural Health Mission (NRHM)- An Introduction

- ✓ NRHM (2005-2012) was launched in April 2005 by the honorable Prime Minister and its detailed framework for implementation was approved in July 2006
- ✓ It seeks to provide effective healthcare to rural population throughout the country with special focus on 18 states, which have relatively weaker public health indicators and/or weak infrastructure.
- ✓ These 18 States are Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Himachal Pradesh, Jharkhand, Jammu & Kashmir, Manipur, Mizoram, Meghalaya, Madhya Pradesh, Nagaland, Orissa, Rajasthan, Sikkim, Tripura, Uttaranchal and Uttar Pradesh.
- ✓ Budget Allocation and Expenditure under NRHM has increased substantially over a period of time showing increase in the scale of the programme and high utilization of the funds



## NRHM Goals

- ✓ Reduction in Infant Mortality Rate (IMR) and Maternal Mortality Ratio (MMR)
- ✓ Universal access to public health services such as Women's health, child health, water, sanitation & hygiene, immunization, and nutrition.
- ✓ Prevention and control of communicable and non-communicable diseases, including locally endemic diseases
- ✓ Access to integrated comprehensive primary healthcare
- ✓ Population stabilization, gender and demographic balance
- ✓ Revitalize local health traditions and mainstream AYUSH
- ✓ Promotion of healthy life styles

## **Programmes under NRHM**

✓ NRHM is conceived as an umbrella programme subsuming the existing programmes of health and family welfare, including the following programmes:

➤ **Reproductive and Child Health, Phase II (RCH (II))**

➤ **National Disease Control Programmes (NDCPs) including the following:**

- National Iodine Deficiency Disorders Control Programme (NIDDCP)
- Integrated Disease Surveillance Project (IDSP)
- National Vector Borne Disease Control Programme (NVBDCP)
- National Leprosy Eradication Programme (NLEP)
- National Programme for Control of Blindness (NPCB)
- Revised National Tuberculosis Control programme (RNTCP)

## Reproductive and Child Health (RCH)

- ✓ Reproductive and Child Health, Phase II (RCH II) programme is a comprehensive flagship programme under the bigger umbrella of the GOI's National Rural Health Mission (NRHM).
- ✓ Development partners include DFID, World Bank, UNFPA, UNICEF, WHO, EC, USAID, GTZ and JICA
- ✓ The objectives of the RCH II programme are to:
  - Reduce the decadal rate of population growth between 2001 and 2011 to 16.2 %
  - Reduce MMR by 100 per 100,000 live births by 2012
  - Reduce IMR to < 45 per 1000 live births by 2007 and <30 per 1000 live births by 2012
  - Reduce TFR to 2.1 by 2012
  - Improve coverage of full Ante Natal Care (ANC) from 44.5% (RHS 2002-03) to 89% in 2012
  - Improve coverage of fully immunized children from 48.2% (RHS 2002-03) to 100% in 2012
  - Improve Contraceptive Prevalence Rate (CPR) from 44.8% (RHS 2002-03) to 65% in 2012



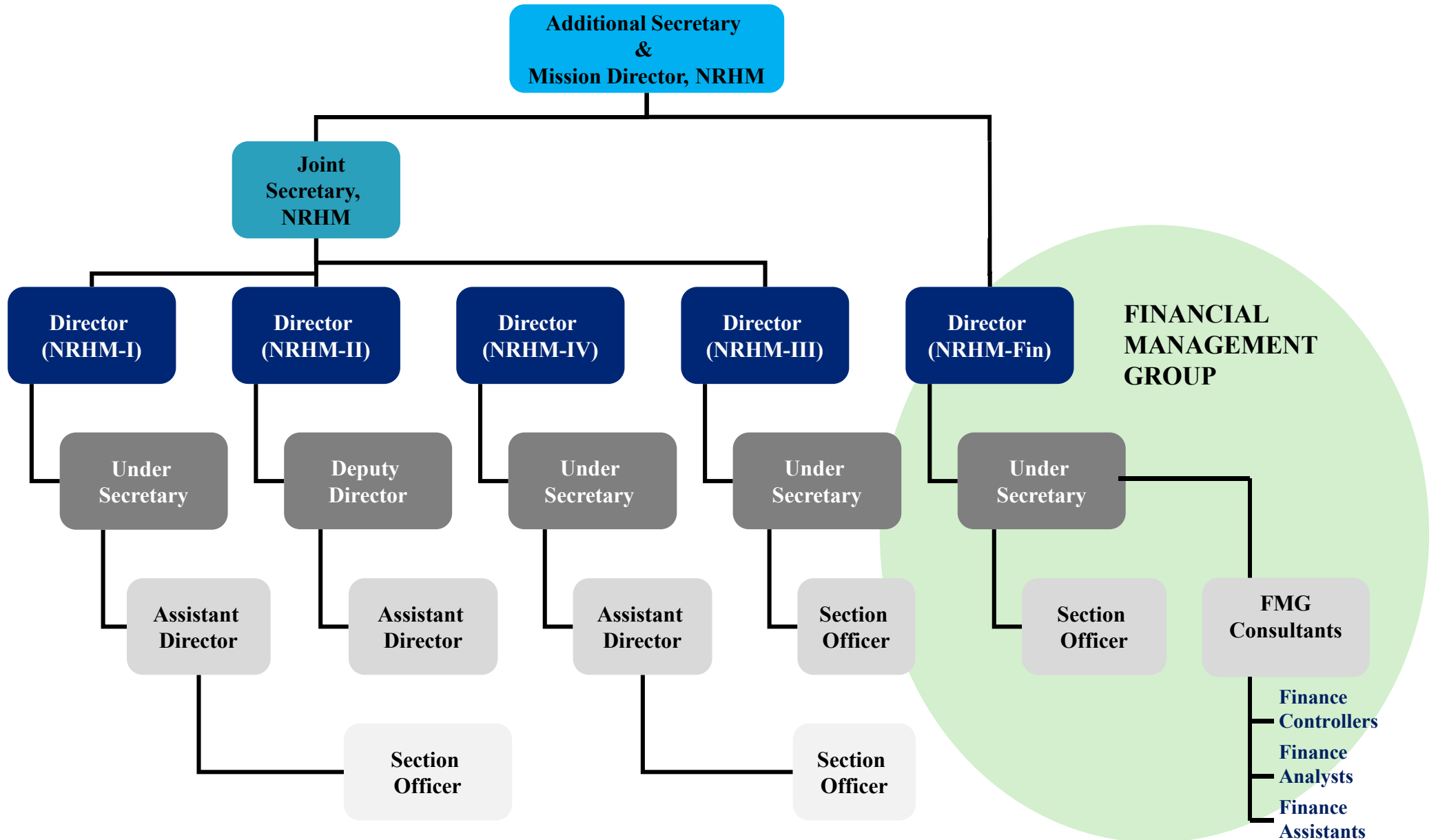
## National Disease Control Programmes (NDCPs)

| Programme     | Brief Background   |
|---------------|--|
| <b>NIDDCP</b> | <p>Launched in 1962 as National Goitre Control Programme, NIDDCP is a 100 per cent Centrally assisted scheme with the following objectives:</p> <ul style="list-style-type: none"><li>• Initial surveys to assess the magnitude of the Iodine Deficiency Disorders, Supply of iodated salt in place of common salt and Health Education &amp; Publicity.</li><li>• Resurveys to assess the impact of iodated salt after every 5 year and Laboratory monitoring of iodated salt and urinary iodine excretion.</li></ul> |
| <b>IDSP</b>   | <p>Launched by Honorable Union Minister of Health &amp; Family Welfare in November 2004, IDSP is intended to detect early warning signals of impending outbreaks and help initiate an effective response in a timely manner.</p>   |
| <b>NVBDCP</b> | <p>Deals with diseases Malaria, Filariasis, Japanese encephalitis, Dengue, Chikungunya and Kala Azar. Objectives of the programme include reduction in mortality on account of malaria by 50 percent by 2010 and efficient morbidity control and elimination of lymphatic filariasis by 2015.</p>  |

## National Disease Control Programmes (NDCPs)

| Programme    | Brief Background   |
|--------------|--|
| <b>NLEP</b>  | NLEP aims at reducing the leprosy burden in the country, providing good quality leprosy services, enhance Disability Prevention and Medical Rehabilitation and increase advocacy towards reduction of stigma and stop discrimination and Strengthen monitoring and supervision   |
| <b>NPCB</b>  | Launched in the year 1976 as a 100% Centrally Sponsored scheme with the goal to reduce the prevalence of blindness from 1.4% to 0.3%.  |
| <b>RNTCP</b> | <p>An extension of National Tuberculosis Control Programme, RNTCP was launched in 1997. The objectives of the programme include:</p> <ul style="list-style-type: none"> <li>• To achieve and maintain a cure rate of at least 85% among newly detected infectious TB cases</li> <li>• Achieve and maintain detection of at least 70% of such cases in the population</li> <li>• To reduce morbidity and mortality due to tuberculosis.</li> <li>• To break the chain of transmission so that TB cases to be major public health problem.</li> <li>• To provide SCC to all detected TB patients for the recommended duration of treatment till they are cured.</li> <li>• To treat annually on an average about 750 sputum positive cases per million population as against the existing rate of 375 per million population.</li> </ul> |

# Overall Structure of NRHM at GOI Level



Source: <http://mohfw.nic.in/NRHM/NRHM.htm>

Financial Management Group, NRHM

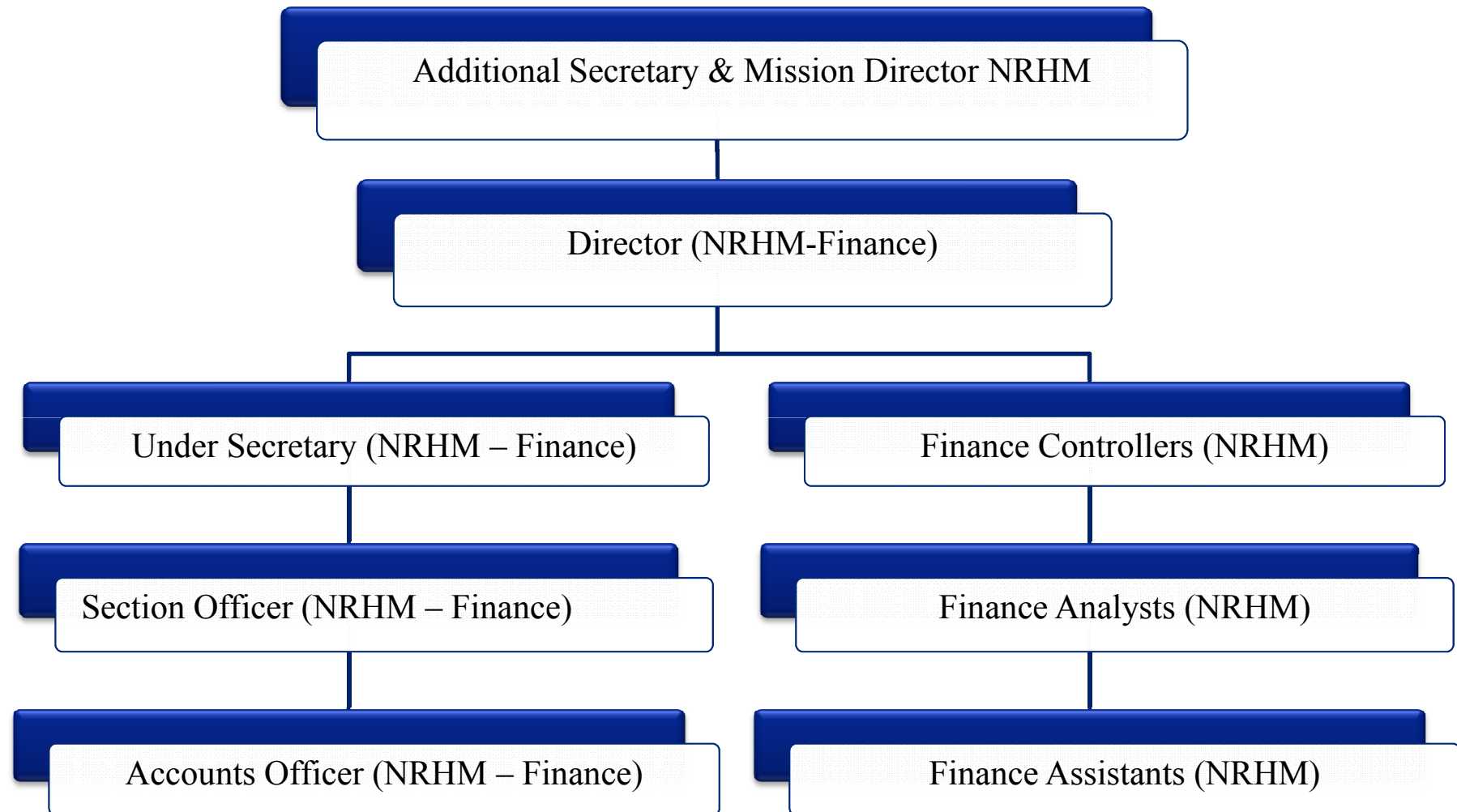
# **Financial Management Structures**

## Financial Management Personnel

- ✓ A Financial Management Group (FMG) has been operationalized in Government of India, MoHFW to oversee the finance and accounts management activities under NRHM
- ✓ Similarly, a separate team of finance and accounts personnel has been formed at the state, district and block level.
- ✓ Following are the key finance and accounts personnel at each level:

| Unit  | Key Finance Personnel   |
|---|---|
| <b>Financial Management Group</b>                 | Director (NRHM-Finance)<br>Under Secretary (NRHM-Finance)<br>Section Officer (NRHM-Finance)<br>Accounts Officer (NRHM-Finance)<br>Finance Controllers<br>Finance Analyst<br>Finance Assistant |
| <b>State Programme Management Unit</b>            | Director Finance<br>State Finance Manager<br>State Accounts Manager   |
| <b>District / Block Programme Management Unit</b> | District Accounts Manager/ Block Accounts Manager   |
| <b>CHC/ PHC</b>                                   | Accountant  |

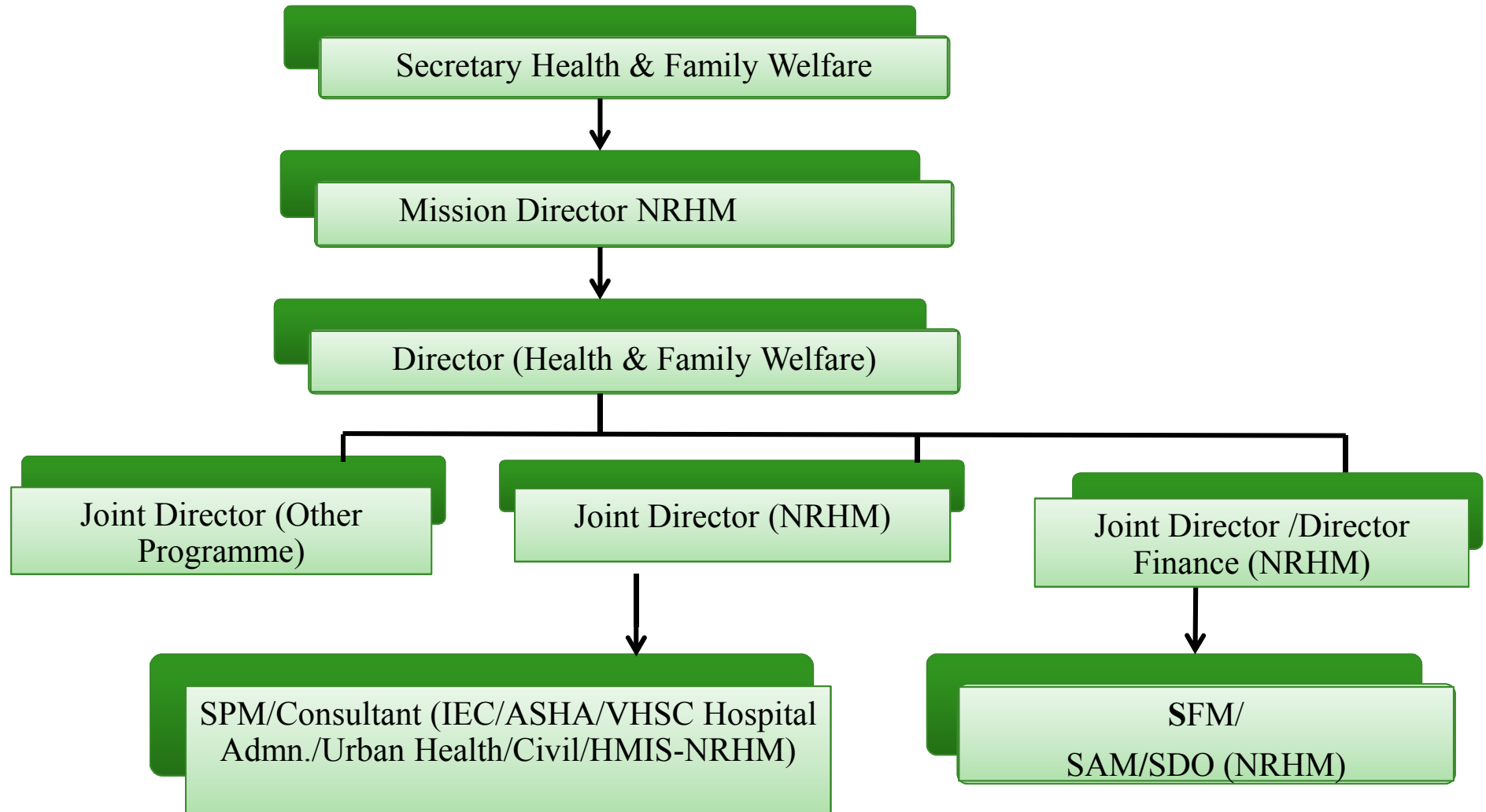
## FM Structure – Central Level (FMG)



*Source: FMG, MoHFW*

*Financial Management Group, NRHM*

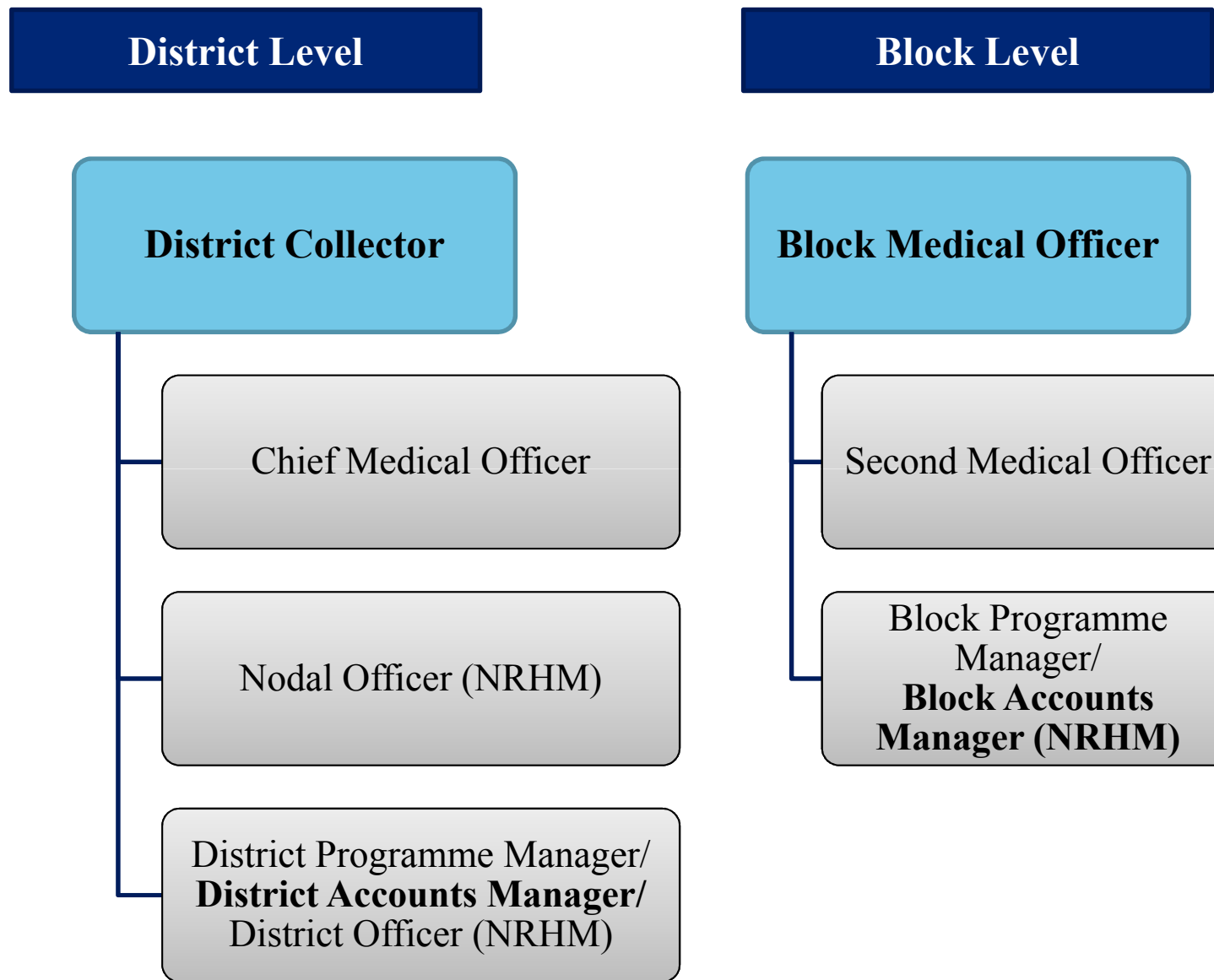
## FM Structure – State Level



*Source: FMG, MoHFW*

*Financial Management Group, NRHM*

# FM Structure – District Level & Block Level



Source: FMG, MoHFW

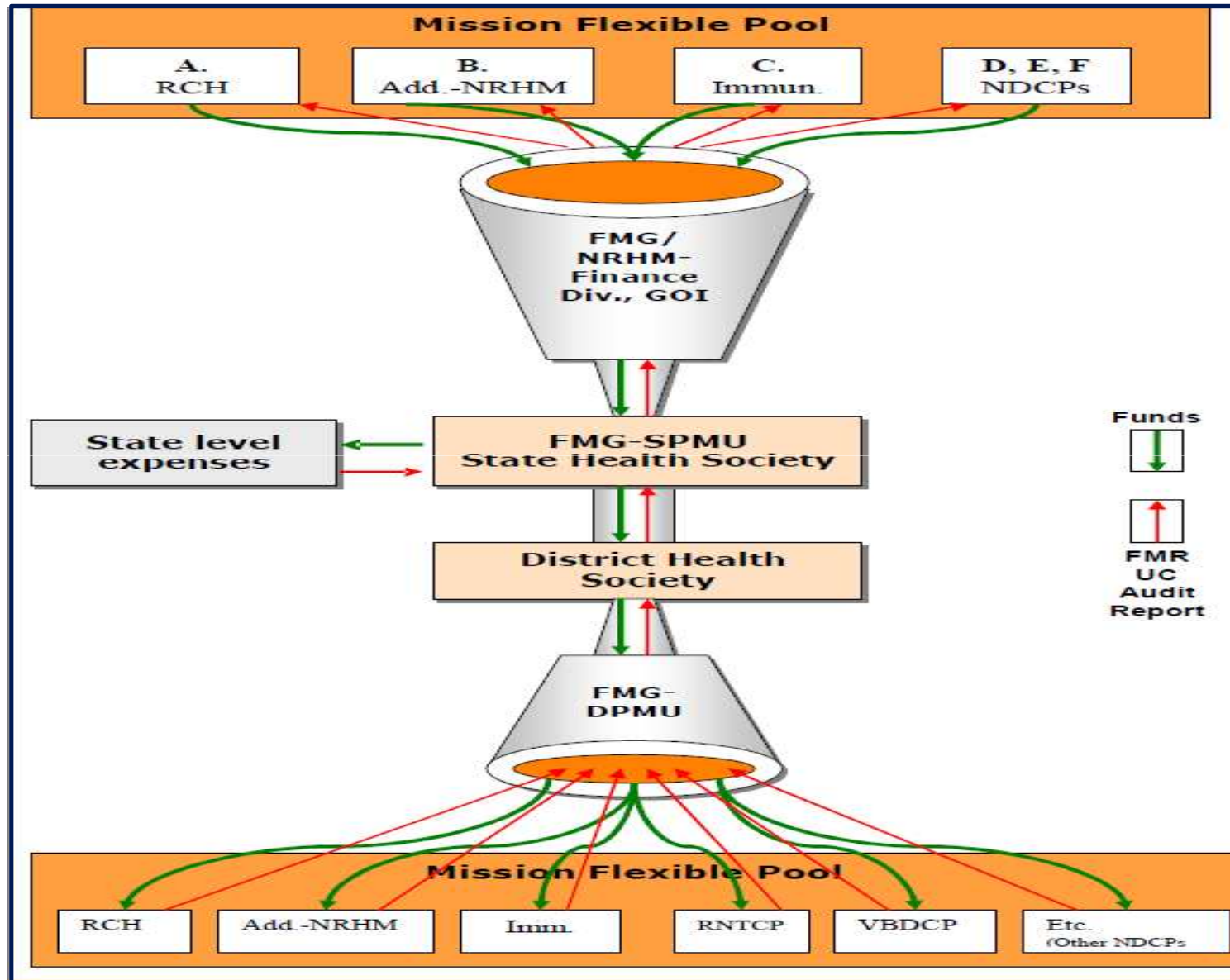
Financial Management Group, NRHM



# **Key Financial Management Concepts**

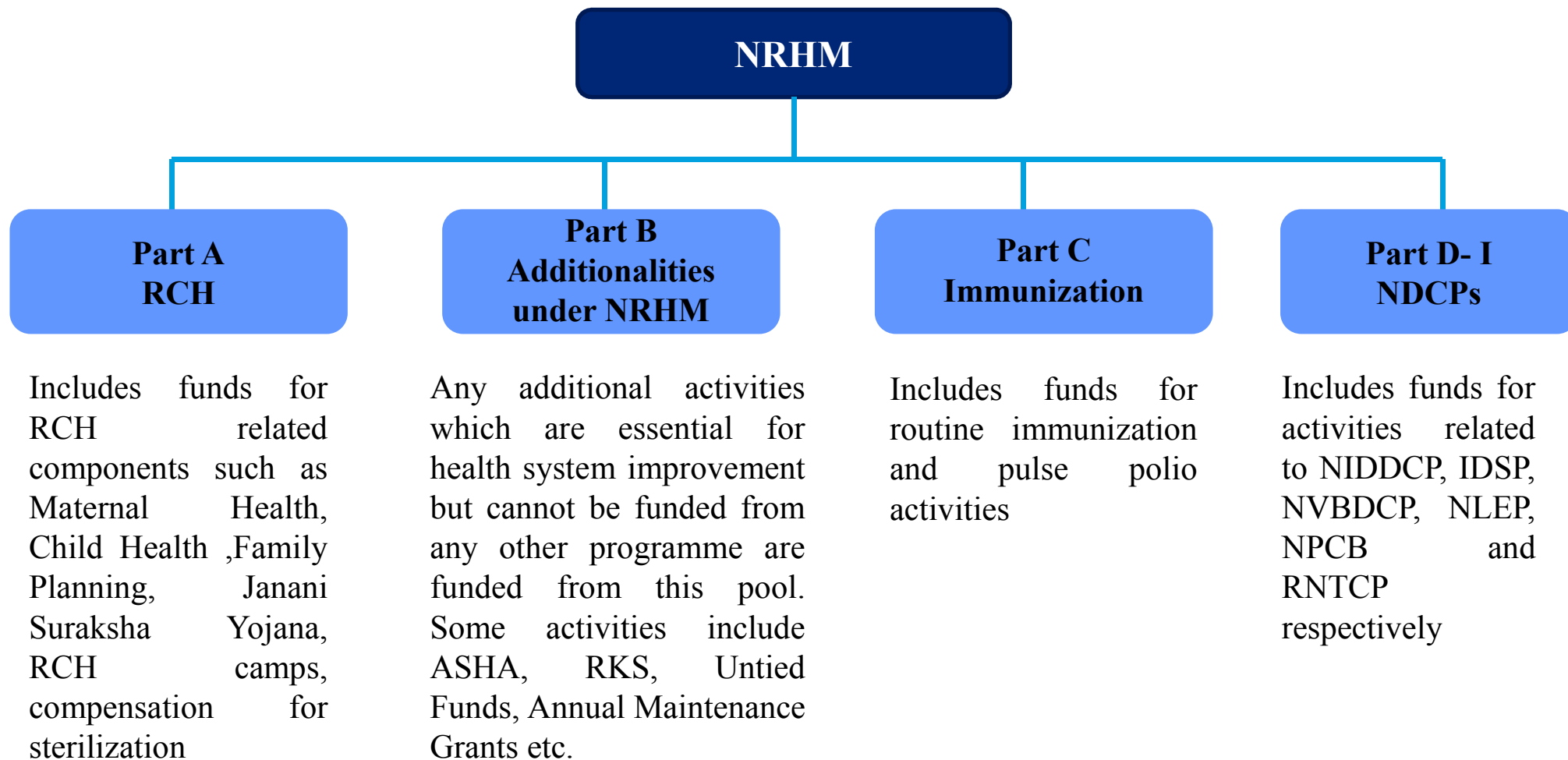
# Concept of Mission Flexible Pool

A Mission Flexible Pool has been created for disbursement of funds under various activities in NRHM.



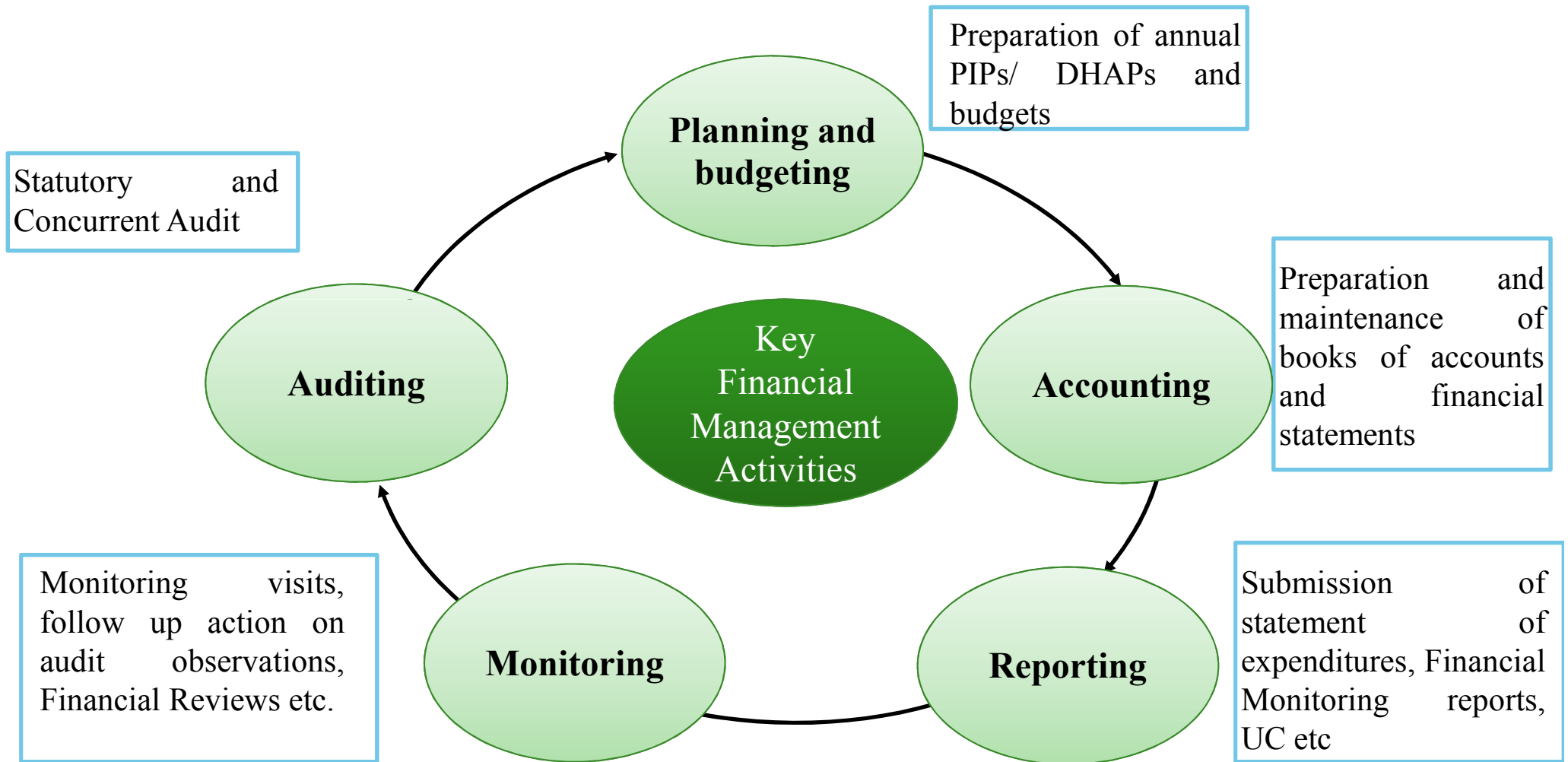
## Concept of Mission Flexible Pool (contd..)

The Mission Flexible pool is used for various programme implementation activities under the following heads:



# Key Financial Management Activities

*The main aim of Financial Management is to operationalize an effective and accountable financial management system for budgeting, release, monitoring and utilization of funds under NRHM at the central/state/district/block and facility level.*

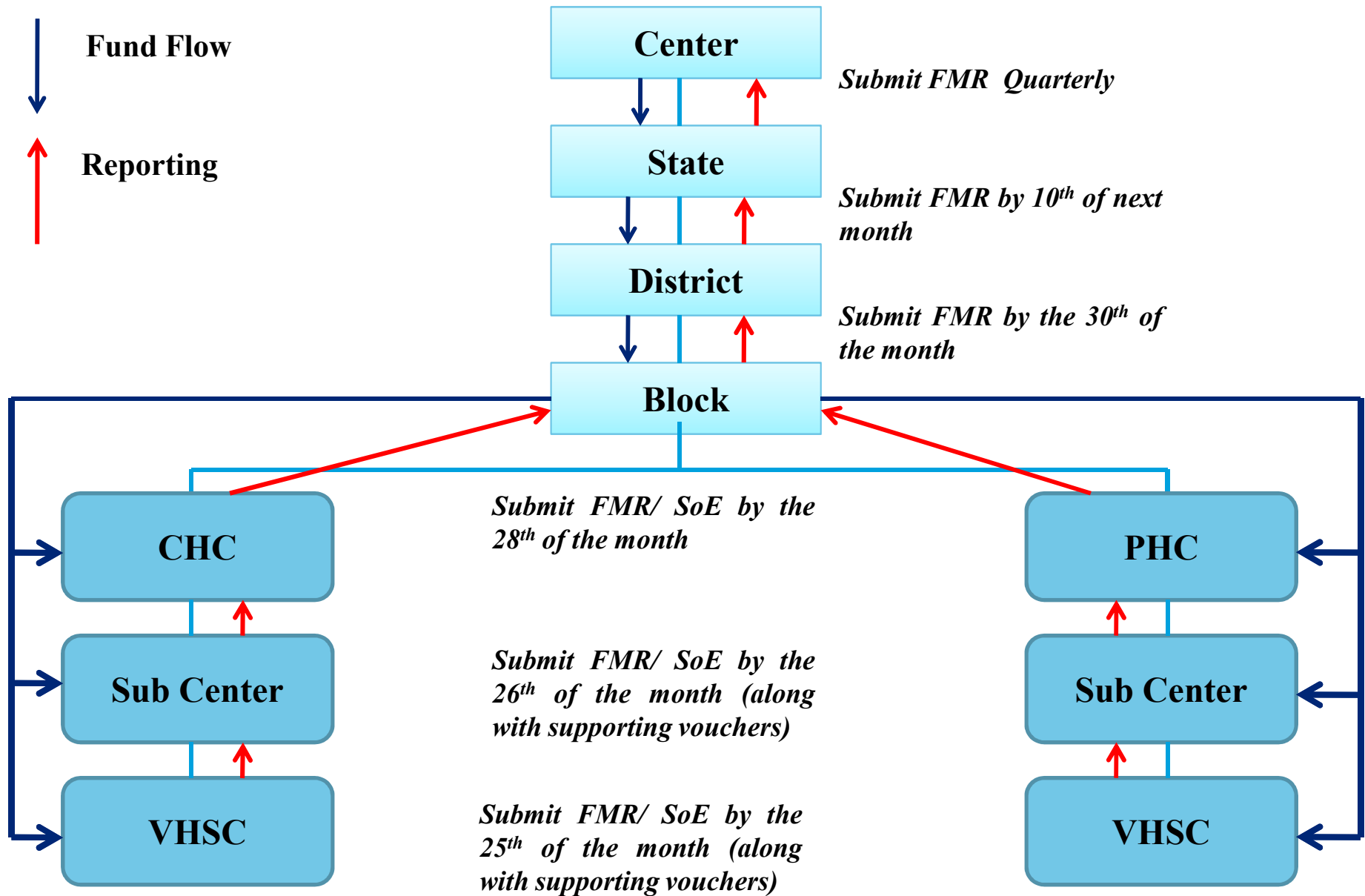


## **Important Financial Management Aspects**

Following are few of the important financial management aspects which form the basis of understanding the financial management activities :

- A. Fund Flow and Reporting
- B. Programme Implementation Plan
- C. Financial Management Report

# A. Fund Flow and Reporting

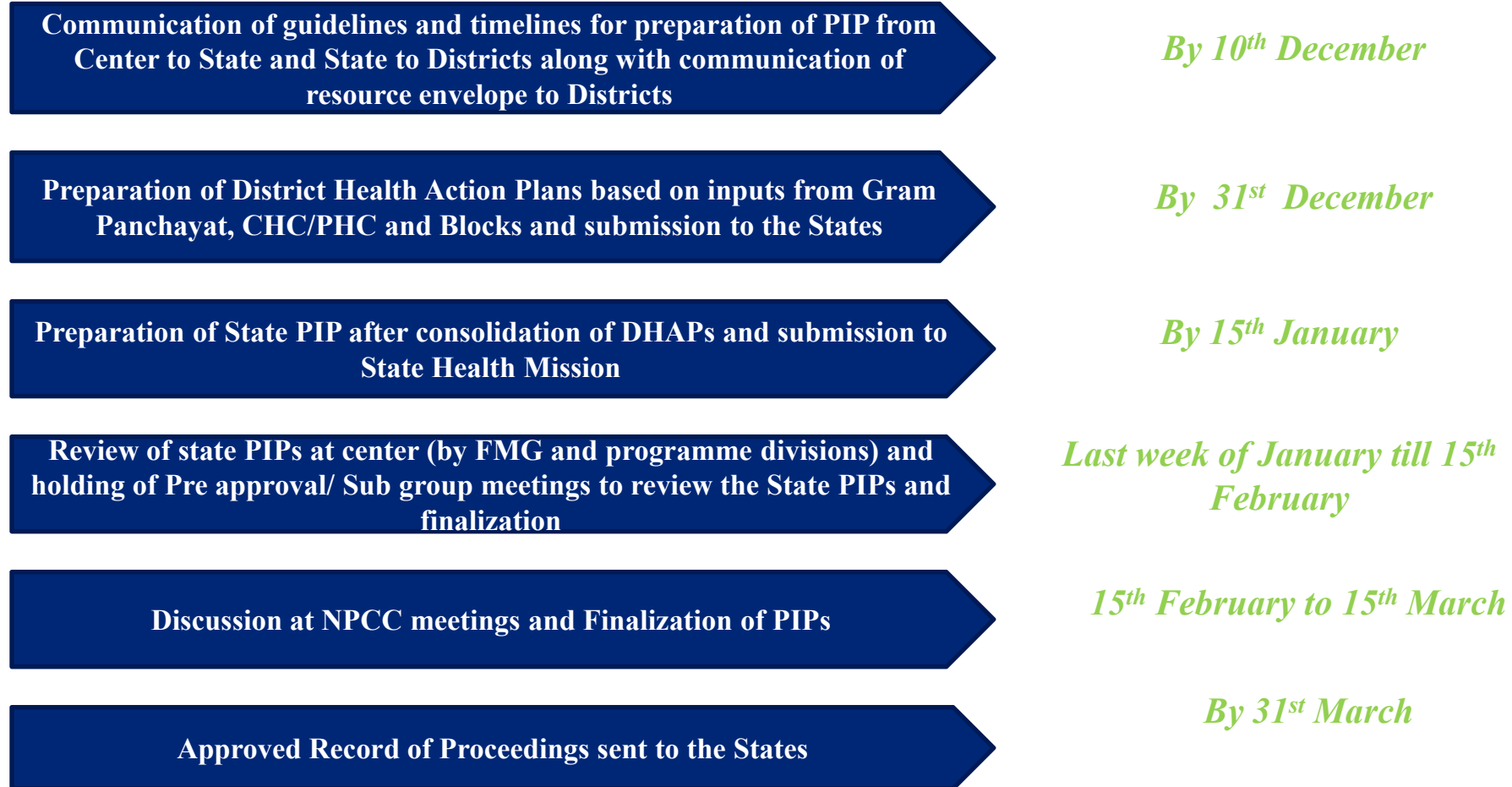


## B. Programme Implementation Plan (PIP )

- ✓ There is a concept of a bottom up planning/ budgeting exercise under NRHM. States are supposed to prepare annual PIPs wherein inputs are taken from districts and units below in the form of DHAP.
- ✓ PIP quantifies the targets required for programme implementation during the proposed year and acts as an indicator of the total annual budget requirement of each state.
- ✓ FMG has circulated revised guidelines for the preparation of the State PIPs which are appended as *Annexure I* . These provide detailed instructions on the content and formats to be included in various sections of the PIP and important timelines for the PIP preparation, review and finalization.

## B. Programme Implementation Plan (PIP ) contd..

### Annual Planning/ Budgeting Process Cycle





## C. Financial Monitoring Report (FMR)

- ✓ State Health Societies (SHS) are supposed to furnish FMR to the center on a quarterly basis, while District Health Societies need to furnish FMR to SHS on a monthly basis.
- ✓ FMR contains reporting on various components of the programme in respect of:
  - Expenditure against the budget allocated under PIP
  - Physical Vs Financial progress
- ✓ FMR has been divided into the following broad heads:
  - Part A: RCH Flexible Pool
  - Part B: Mission Flexible Pool
  - Part C: Immunization
  - Part D: NIDDCP
  - Part E: IDSP
  - Part F: NVBDCP
  - Part G: NLEP
  - Part H: NBCP
  - Part I : RNTCP
- ✓ Detailed Format of FMR is *Appended as Annexure II*

**Financial Management  
Responsibilities and Job Descriptions of  
Financial Management Staff**

## Responsibilities of the FMG at the Center Level

- ✓ Process all the fund releases to the SHSs and ensure timely release of the same
- ✓ Monitor utilization level at states and districts including analysis of the advance position, identifying gaps hindering optimum utilization etc.
- ✓ Monitor submission of SOEs/ financial reports/UCs from States
- ✓ Compile various MIS
- ✓ Carry out monitoring through financial management indicators, state visits for review and providing support and contributing to Common and Joint Review Missions
- ✓ Monitor the audit arrangements at the various SHS and ensure timely appointment of Statutory and Concurrent auditors
- ✓ Oversee the audit arrangements of the SHS
- ✓ Monitor submission of audit reports in a timely manner
- ✓ Claim reimbursement from the Donor Partners
- ✓ Training of finance and accounts personnel of states/districts

# Job Description of Central Level Staff

## Director Finance

Director, NRHM (Finance) is responsible for overall financial management activities of all NRHM programs. Responsibilities of the Director, NRHM (Finance) are as follows;

- ✓ To bring about integration in the finances of all NRHM Programs
- ✓ To improve Financial Management Systems at the Centre, State and District levels
- ✓ Maintain a sound system for funds flow, monitoring utilization, accounting and audit
- ✓ Release funds under RCH and Mission Flexible Pool and clearance of release proposals
- ✓ Centrally transfer funds electronically to State Health Societies and maintain a centralized database for all releases and utilization under all components of NRHM
- ✓ Claim refund of eligible expenditure from Development Partners
- ✓ Make Statutory Audit Arrangements and submission of Audit Reports to Development Partners

## Job Description of Central Level Staff (contd.)

### Director Finance (Contd)

- ✓ Provide financial Management Formats and update state-wise profiles.
- ✓ Conduct workshops for capacity building of finance and accounts personnel of States/UTs
- ✓ Obtain UCs for various programs under NRHM
- ✓ Generate MIS reports on the basis of FMRs received
- ✓ Monitor receipt of FMRs and Statement of Funds Position and their analysis
- ✓ Monitor Financial Performance Indicators
- ✓ Adjustment from plan to non-plan
- ✓ Monitor performance of banks accredited for e-banking and e-transfer of funds

## Job Description of Central Level Staff (contd.)

### Under Secretary (NRHM Finance)

- ✓ Assisting in examining and coordinating the work of the Financial Consultants
- ✓ Coordinating examination and offering comments on State PIPs
- ✓ Preparing ROPs, scrutinizing release proposals and issuing sanctions for funds release
- ✓ Statutory, Concurrent and Performance Audit of NRHM
- ✓ VIP & RTI references, Parliament Questions, Examination of Demands of Grants, Annual Report and BE/RE matters
- ✓ Senior officers meetings, reimbursement claims, FMR reviews
- ✓ Processing important notes/correspondence, engagement of FMG staff, supervision and guidance of NRHM Finance Division Staff

## **Job Description of Central Level Staff (contd.)**

### **Section Officer**

- ✓ Examining release proposals for all programmes and pools under NRHM
- ✓ Coordinating various meetings and workshops organized by the FMG
- ✓ Making arrangements for various types of audits and their follow up
- ✓ Submission of cases pertaining to Parliamentary Committee, Parliament Questions, RTI/VIP references
- ✓ Providing financial data for official use and maintaining official records and leave records of all govt. officers and the consultants

### **Accounts Officer**

- ✓ Examination of Utilization Certificates received from the States/UTs
- ✓ Reconciliation of the releases and expenditure figures of the Programme Divisions
- ✓ Settlement of Utilization Certificates with the PAO, MoHFW

## Job Description of Central Level Staff (contd.)

### Finance Controller

- ✓ Monitoring timely receipt of quarterly Financial Monitoring Reports/ annual reports from States/UTs
- ✓ Preparing SoEs and reimbursement claims to be submitted to the World Bank
- ✓ Filing of reimbursement claims with World Bank and other Development Partners
- ✓ Acting as a nodal officer for a cluster of States/ UTs and liaising with the allotted States and UTs for all types of assistance and feedback
- ✓ Devising meaningful MIS in electronic format as required by the Ministry from time to time
- ✓ Preparing parallel financial management status with e-Banking data and compare the same with the operational guidelines/reports submitted by the States/UTs
- ✓ Supervising the work of Finance Analyst and Finance Assistant for allocated states
- ✓ Monitoring timely receipt of utilization certificates
- ✓ Coordinating audit arrangements for States/UTs and monitoring the submission of audit reports
- ✓ Coordinating with National Disease Control Programmes and compiling the data on fund release, utilization etc.



## Job Description of Central Level Staff (contd.)

### Finance Controller (Contd)

- ✓ Reviewing of financial processes in the states and making suggestions for improvements
- ✓ Matching of physical progress with financial progress of the programme
- ✓ Providing training on finance and accounts (including tally) to the State and District Programme Management Unit staff in states
- ✓ Reconciliation of audited UCs for settlement with the Pay and Accounts Office of the Ministry
- ✓ Filing of audit reports with the World Bank and conducting follow up
- ✓ Monitoring of the concurrent audit process in the States and their Districts
- ✓ Tracking of action taken by States/UTs on audit observations & obtain compliance

## Job Description of Central Level Staff (contd.)

### Finance Analyst

- ✓ Compilation of fund utilization data of various components/ programmes of NRHM
- ✓ Analysis of data on funds utilization, audited utilization certificates, trend of expenditure, pattern of utilization among the intra-RCH and NRHM components
- ✓ Preparation of analytical reports and their circulation to divisions of the Ministry and states
- ✓ Coordination with National Disease Control Programmes for consolidation of their fund releases and fund utilization/expenditure
- ✓ Monitoring release of funds, receipts of funds, further releases to districts, timely submissions of Financial Monitoring Reports by the states, finance and accounts training of finance staff in states, timely submission of utilization certificates, audit reports and MIS by the states
- ✓ Provide technical assistance to states on finance and accounts matters

## Job Description of Central Level Staff (contd.)

### Finance Assistant

- ✓ Provide financial data to facilitate for release of funds to states
- ✓ Monitoring receipt of quarterly financial reports/annual reports from states
- ✓ Data entry of the quarterly financial monitoring reports and its management
- ✓ Monitoring timely submission of utilization certificates
- ✓ Facilitate Audit arrangements in States/UTs, monitoring of audit report submission
- ✓ Examination of FMRs, Audit Reports, Summary Reports with comments thereon
- ✓ Tracking of action taken by states/UTs on audit observations and submission of audit reports/ATs to Development Partners
- ✓ Preparation of FMR and reimbursement claims for submission to Development partners
- ✓ Visits to states and districts for financial and accounting reviews and providing training to PMU Staff

## Responsibilities of State Finance Personnel

- ✓ Ensure timely fund releases to the District Health Societies
- ✓ Maintenance of accounts as per the guidelines
- ✓ Monitor the expenditure and assess the requirements of funds and then prepare budget estimates
- ✓ Develop / Refine guidelines/ manuals for management of funds in the state/ districts/ peripheral level
- ✓ Monitor timely submission of Statement of Expenditure from the Districts
- ✓ Preparation and timely submission of FMRs, SFPs, quarterly/ monthly MIS, Concurrent Audit Executive Summary to the MoHFW, GoI
- ✓ Timely submission of Utilization Certificates
- ✓ Facilitate and monitor the Statutory and Concurrent audit by appointing auditors on time and ensuring timely audit and submission of reports
- ✓ Organize and conduct training for the district and peripheral units

## Job Description of State Level Staff

### Joint Director/Director Finance

Joint Director/Director , NRHM Finance is responsible for overall financial management activities of all NRHM programmes in the state.

Responsibilities of Joint Director/Director , NRHM Finance are as follows:

- ✓ To improve the financial management at the state level.
- ✓ Maintain a proper system of funds flow to the district and sub district level.
- ✓ Implementation of concurrent audit system in the state.
- ✓ Appointment of Statutory Auditors and submission of Statutory Audit Report to GOI on time.
- ✓ Integration of finances of all NRHM Programmes within the state.
- ✓ Regular monitoring of expenditure and submission of UCs.
- ✓ Compliance of financial reporting requirement of GOI.
- ✓ Implementation of web based accounting software for strengthening the financial management system within the state.
- ✓ Capacity building of the financial management staff at the state, district and sub district level.

## Job Description of State Level Staff (contd.)

### State Finance Manager

- ✓ Aid, advise and assist to ensure proper flow of funds
- ✓ Ensure maintenance of accounts as per NRHM guidelines
- ✓ Assist in all disbursements required under the program and ensure timely submission of statements of expenditure
- ✓ Assist in monitoring the expenditure and assessing the requirements of funds; prepare budget estimates and proposals for release of funds
- ✓ Conduct budget analysis for health sector and formulate proposals for improving financial management systems
- ✓ Implement financial guidelines for management of funds in the states, districts and facility level and coordinate annual audits
- ✓ Oversee financial management in the districts and to ensure financial progress
- ✓ Assist in the implementation and operation of e-banking initiatives with regard to grant release and expenditure monitoring
- ✓ Ensuring timely issue and submission of Utilization Certificate for the utilized funds
- ✓ Ensure timely submission of FMR's, SFP's, Quarterly/Monthly MIS, Concurrent Audit Summary etc. to the FMG, MOHFW

## Job Description of State Level Staff (contd.)

### State Accounts Manager

- ✓ Facilitate disbursement of funds to implementing agencies
- ✓ Prepare SoEs and make audit arrangements as per RFP guidelines
- ✓ Maintain the records of SHS accounts
- ✓ Assist Finance Manager in ensuring financial progress among implementing agencies
- ✓ Assist the State Department of Health/Family Welfare/State Health Society in the implementation and operation of e-banking initiative
- ✓ Ensuring timely issue and submission of Utilization Certificate to GoI for the utilized funds
- ✓ Ensure timely submission of FMR's, SFP's, Quarterly/Monthly MIS and Concurrent Audit Summary Reports to the FMG-NRHM
- ✓ Upload the finance data quarterly on the HMIS portal

## Responsibilities of the District Finance Personnel

- ✓ Budgeting and Planning for programme implementation
- ✓ Ensure timely fund releases to the Blocks/ CHC/ PHC/ Sub Centers
- ✓ Maintenance of accounts as per guidelines
- ✓ Monitor timely reporting from the Blocks through Statement of Expenditure every month
- ✓ Ensure timely reporting of expenditure to the State
- ✓ Facilitate and Monitor Concurrent Audit by appointing the auditors and timely submission of audit reports
- ✓ Ensuring follow up on audit observations



## Job Description of District Level Staff

### District Accounts Manager

- ✓ Coordinate with District Programme Manager for planning and budgeting for program implementation
- ✓ Disbursement of funds to the implementing agencies
- ✓ Preparation and timely submission of monthly/quarterly/annual statement of expenditure (SoEs)
- ✓ Managing accounts of the DHS
- ✓ Ensuring adherence to laid down accounting standards and policies
- ✓ Adherence to system for periodic internal and external audits and established accounting systems
- ✓ Assist the blocks by visiting them and providing support when needed
- ✓ Monitor Timely submission of SoEs from the Blocks
- ✓ Assist the District Health Society in the implementation and operation of e-banking initiative
- ✓ Upload the finance data monthly on the HMIS portal

# **Financial Management Data Inventory**

## Financial Management Data Inventory

- ✓ Several guidelines and manuals relating to NRHM Financial management are available on the NRHM website <http://mohfw.nic.in/nrhm.htm>. Easy access to these can help the Finance and Accounts personnel to familiarize them with the Financial Management activities and processes
- ✓ Following are some of the important guidelines / documents which are available online :

| Inventory        | Details  |
|------------------|--|
| Guidelines       | <ul style="list-style-type: none"><li>•Finance and Accounts Manual (currently under revision)</li><li>•Statutory Audit Guidelines as per RFP</li><li>•Concurrent Audit Guidelines</li><li>•Preparation of District Health Plans</li><li>•Untied Funds and Annual Maintenance Grant at SCs, PHC, CHC</li><li>•Schemes/ Programmes guidelines like JSY, RKS etc.</li><li>•Revised FMR Format</li></ul> |
| Documents        | <ul style="list-style-type: none"><li>•Summary of Sanction wise releases to SHS: FY 2008-09</li><li>•Detailed State wise allocation of Grants During 2009-10</li><li>•Sanction Letters of releases to the SHS</li><li>•State PIPs/ RoPs (for last few years)</li></ul>   |
| Studies/ Reports | <ul style="list-style-type: none"><li>•Important Financial Management Study Reports of various states</li><li>•RCH Joint Review Mission Reports</li></ul>  |

# **Recent Initiatives taken by FMG and Future Plans**

## Key Recent Initiatives taken to improve Financial Management

- 1 Implementation of customized latest version of Tally ERP 9 accounting solution for each State/ UT and Districts
- 2 Implementation of Concurrent Audit System in all the states and districts
- 3 Roll out of Open Tender System for selection of Statutory auditor for annual audit of State and District Health Societies as per RFP
- 4 Quarterly analysis of the FMRs at Central level
- 5 Financial Review Visits of the States and districts to provide support to them in carrying out the Financial management activities
- 6 New PIP format sent to the states for functional consolidation of budget

## Key Recent Initiatives taken to improve Financial Management

- 7 New MIS format (monthly and quarterly) circulated to the states for reporting status on various financial activities including Statement of Fund Position, HR, audit etc. (*Appended as Annexure III*)
- 8 E-transfer of funds to all the states from the Center
- 9 Zone wise workshops held wherein the State Finance/ Accounts Manager are called at the center for discussion on financial management activities
- 10 Formulation of statewise Financial Management profiles
- 11 Development of Model Accounting handbooks for sub- district level units

## Future Plans

- 1 Continuous Follow up with States for implementation of e-banking solutions for Fund Transfer and Reporting of expenditure by the implementing units
- 2 Ensure proper implementation of integration of release and expenditure of NDCPs
- 3 Revision of the operational guidelines
- 4 Development of e-learning modules on various financial management aspects
- 5 Roll out of Model Accounting Handbooks at sub – district level units

# **Self Assessment**



## Self Assessment

1. Which of the following constitute goals of NRHM?
  - a. Access to integrated comprehensive primary healthcare
  - b. Revitalize local health traditions and mainstream AYUSH
  - c. Reduction in Infant Mortality Rate (IMR) and Maternal Mortality Ratio (MMR)
  - d. All of the above
  
2. Which of the following component constitutes Part C of the Mission Flexi pool?
  - a. NRHM Flexi Pool
  - b. National Iodine Deficiency Disorders Control Programme
  - c. Routine Immunization
  - d. None of the above
  
3. Which of the following is not a part of the financial management activities?
  - a. Auditing
  - b. Planning and Budgeting
  - c. Recruitment
  - d. Accounting

## Self Assessment

4. District Health Society should submit the FMR to the State as per the following frequency:
  - a. Quarterly, by the following 10th after the quarter
  - b. Monthly, by 28th of the month
  - c. Monthly, by 10th of the following month
  - d. None of the above
  
5. FMR helps in reporting the expenditure of the unit against the budget allocated
  - a. True
  - b. False
  
6. State Programme implementation plan is the indicator of the budget requirement of the state
  - a. True
  - b. False

## Self Assessment

7. By when should the PIPs be submitted to the State Health Mission after consolidation of DHAPs?
- a. 31st January
  - b. 15th January
  - c. 15th February
  - d. None of the above

Answers: 1 (d), 2 (c), 3 (c), 4 (b), 5 (a), 6 (a), 7 (b)

# **Annexures**

## **Annexure I- PIP Guidelines**

Guidelines are available on

<http://www.mohfw.nic.in/NRHM/NRHM.htm>

# Annexure II- Revised FMR Format

| Format of Financial Management Report to be submitted by the States/UT Health/RCH Societies to Centre on Quarterly basis<br>National Rural Health Mission (including NDCPs)<br>("Name of the State/UT") State Health Society _____<br>FINANCIAL REPORT FOR THE QUARTER ENDED _____ of the Financial Year _____  |   |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
|---|---|-------------------|--------|--------|------------|------------------------|--------------------|------------------------------|-----------------|--------|--------|-------------|------------------------|--------------------|------------|
| NOTES: (1) The total budget and in Col. 1 and Exp planned as per AWP in Col 2 may be indicated as approved by GOI. (2) In case there are overlapping activities (i.e., expenditure may be comprising one or more component (s), it can be shown under the item where the major chunk of it has taken place. (3) Budget and expenditure under Others & Misc. expenditure may be specified in case the amounts are material (say, exceeding 3% of the total budget of the State Society. (4) Under Operationalization of Facilities (FRUs, 24x7 PHCs etc), only dissemination, monitoring and quality may be booked under A.1.1, while procurement of equipments, drugs, civil work and personnel cost may be booked under the relevant functional head as shown in FMR below. (5) Reasons for major variations need to be enclosed with this FMR. (6) Col. for 'Actual Expenditure for the Quarter' should tally with Fund Position Statement) |   |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| S. NO   | STRATEGY/ACTIVITIES   | (Rupees In Lakhs) |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
|   |   | Reporting Quarter |        |        |            |                        |                    | Year to Quarter (Cumulative) |                 |        |        |             |                        |                    |            |
|   |   | Physical Progress |        |        |            | Expenditure            |                    | Physical Progress            |                 |        |        | Expenditure |                        |                    |            |
|   |   | Unit of Measure   | Target | Actual | Variance % | Budget Allotted as per | Actual Expenditure | Variance                     | Unit of Measure | Target | Actual | Variance %  | Budget Allotted as per | Actual Expenditure | Variance % |
| (1)   | (2)   | (3)               | (4)    | (5)    | (6)        | (7)                    | (8)                | (9)                          | (10)            | (11)   | (12)   | (13)        | (14)                   |                    |            |
| <b>A</b>  | <b>RCH - TECHNICAL STRATEGIES &amp; ACTIVITIES (RCH Flexible Pool)</b>  |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| <b>A.1</b>  | <b>MATERNAL HEALTH</b>  |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.1   | Operationalise facilities (only dissemination, monitoring, and quality) |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.1.1   | Operationalise FRUs   |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.1.2   | Operationalise 24x7 PHCs  |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.1.3   | MTP services at health facilities                                       |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.1.4   | RTI/STI services at health facilities                                   |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.1.5   | Operationalise Sub-centres  |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.2   | <b>Referral Transport</b>   |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.3   | <b>Integrated outreach RCH services</b>                                 |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.3.1   | RCH Outreach Camps  |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.3.2   | Monthly Village Health and Nutrition Days                               |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.4   | <b>Janani Suraksha Yojana / JSY</b>                                     |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.4.1   | Home Deliveries   |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.4.2   | Institutional Deliveries  |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A.1.5   | 24 Hours Deliveries   |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| A1.6  | Payment to Link Workers/AWW/AWS (other than ASHA)                       |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |
| <b>A.1.7</b>  | <b>Maternal Death Audit</b>   |                   |        |        |            |                        |                    |                              |                 |        |        |             |                        |                    |            |

















# Annexure III- MIS Formats

Monthly MIS Report for Financial Monitoring  
(Information to be provided by State / UT to FMG by 10th of every month)

| State Information   | Name of State/ UT                                   |   | Number of Districts  |                              |  | Number of Blocks  |                       |                       |
|---|---|---|--|------------------------------|--|---|-----------------------|-----------------------|
| Status of   | <a href="#">Concurrent Audit</a>                    | <a href="#">FMRs Meetings/Workshops</a> | <a href="#">Vacancy Position of Finance &amp; Accounts Staff</a> |                              | <a href="#">Statement of Fund Position</a> |   |                       |                       |
| <b>Concurrent Audit</b>   |   |   |  |                              |  |   |                       |                       |
| <b>2010-11</b>  |   |   |  |                              |  |   |                       |                       |
| Number of Districts covered by Concurrent Auditor for 2010-11 in the month / SHS covered? |   |   |  |                              |  |   |                       |                       |
| <b>Information on Financial Management Meetings / Workshops Planned by the State</b>      |   |   |  |                              |  |   |                       |                       |
| Financial review meeting held in the month with topics                                    |   |   |  |                              |  |   |                       |                       |
| Trainings / Workshops conducted by the State in the month with topics                     |   |   |  |                              |  |   |                       |                       |
| Training requirement of the State may please be specified.                                |   |   |  |                              |  |   |                       |                       |
| <b>Vacancy Position of Finance &amp; Accounts Staff</b>                                   |   |   |  |                              |  |   |                       |                       |
| <b>S.No.</b>  | <b>Sanctioned Posts of F &amp; A at State Level</b> | <b>Deputation / Contract</b>            | <b>Name of Staff in position / Vacant</b>                        | <b>Vacant Since ..(date)</b> | <b>Reason for vacant position</b>          | <b>Action taken &amp; tentative date for filling up the vacancy</b> | <b>Contact Number</b> | <b>E-mail address</b> |
| <b>State Level :</b>  |   |   |  |                              |  |   |                       |                       |
|   |   |   |  |                              |  |   |                       |                       |
|   |   |   |  |                              |  |   |                       |                       |
| <b>District Level:</b>  |   |   |  |                              |  |   |                       |                       |
|   |   |   |  |                              |  |   |                       |                       |
|   |   |   |  |                              |  |   |                       |                       |
| <b>Statement of Fund Position</b>   | Proforma to be filled in                            |   |  |                              |  |   |                       |                       |

**Statement of Fund Position (new format)**

| Scheme  | Opening Balance at the beginning of the month |  |              |       | Fund received during the month |             |               | * Actual Expenses Incurred during the month | Refund to GOI | Closing Balance at the end of the month (Rs.Lakh) |  |              |       |
|---|---|--|--------------|-------|--------------------------------|-------------|---------------|---|---------------|---|--|--------------|-------|
|   | Bank Balance                                  | Advances (including Releases to District & other agencies) | Cash Balance | Total | GOI                            | State Share | Bank Interest |   |               | Bank Balance                                      | Advances (including Releases to District & other agencies) | Cash Balance | Total |
|   |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>RCH Flexible Pool</b> (Part A of PIP)                    |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>Additionalities under NRHM</b> (Part B of PIP)           |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>Immunization (Part C of PIP) :</b>                       |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| RI Strengthening Project (Including Cold Chain Maintenance) |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| Pulse Polio Operating Costs                                 |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>Total Immunisation</b>                                   |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>RCH- I</b> (Provide separate detail for each activity)   |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>RNTCP</b>  |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>NLEP</b>   |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>IDSP</b>   |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>NVBDCP</b>   |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>NPCB</b>   |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>NIDDCP</b>   |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>Other, if any (pls specify)</b>                          |   |  |              |       |                                |             |               |   |               |   |  |              |       |
| <b>TOTAL</b>  |   |  |              | -     | -                              |             | -             |   | -             | -   | -  | -            | -     |

\* 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 quarter tally with the expenditure reported in the Financial Monitoring Report (FMR) for the quarter.

*Quarterly MIS Report for Financial Monitoring  
(Information to be provided by State / UT to FMG by 10th of next month after every quarter ending)*

|                     |   |   |                             |
|---------------------|---|---|-----------------------------|
| State Information   | Name of State/ UT                       | Number of Districts                                 | Number of Blocks            |
| Particulars         | Mission Director                        | Director Finance/SFM                                | State Accounts Manager      |
| Name                |   |   |                             |
| Office Phone Number |   |   |                             |
| Mobile Number       |   |   |                             |
| Office Address      |   |   |                             |
| E-mail ID           |   |   |                             |
| Status of           | <a href="#">Statutory Audit</a>         | <a href="#">Concurrent Audit</a>                    | <a href="#">Tally ERP 9</a> |
|                     | <a href="#">RCH 1 - Unspent Balance</a> | <a href="#">15% State Contribution</a>              | <a href="#">E-Banking</a>   |
|                     | <a href="#">Quarterly FMR Analyses</a>  | <a href="#">Status of Advances &amp; Facilities</a> |                             |

|   |   |  |  |
|---|---|--|--|
| <b>Statutory Audit</b>  |   |  |  |
| <b>2008-09</b>  |   |  |  |
| Date of State's reply to the DO letter on audit observations with reference no.   |   |  |  |
| <b>Concurrent Audit</b>   |   |  |  |
| <b>2010-11</b>  |   |  |  |
| Number/names of Districts where appointment of concurrent auditor is in process   |   |  |  |
| Number / names of Districts that are providing monthly concurrent audit reports to the State                            |   |  |  |
| Status of summary report to be provided by the State to the Ministry  |   |  |  |
| <b>Tally ERP 9</b>  | Has Tally ERP9 been procured & Training is done | Has Tally ERP 9 been implemented                     | Has the SOE/FMR been prepared through Tally              |
| State Level   |   |  |  |
| District Level  |   |  |  |
| Block Level   |   |  |  |
| <b>RCH I - Unspent Balance</b>  |   |  |  |
| Does the State / UT have any unspent balance in RCH - I. If yes, kindly provide the tentative date of refund (proposed) |   |  |  |
| <b>15 % State Contribution</b>  | Amount contributed by State (Rs.)               | Date of Credit in Bank Account                       | Remarks, if any  |
| <b>Year</b>   |   |  |  |
| 2009-10   |   |  |  |
| 2010-11   |   |  |  |
| <b>E- Banking</b>   | Are funds transferred through e-transfer?       | Name of the Bank through which funds are transferred | MIS Generated?   |
| State Level   |   |  |  |
| District Level  |   |  |  |
| Block Level   |   |  |  |
| <b>Quarterly FMR Analyses</b>   | State's Reply (Yes /No)                         | If Yes, pls provide ref no                           | If No, kindly provide tentative date of sending the same |
| Has the State sent a reply to FMR analyses of the last quarter?   |   |  |  |
| <b>Status of Advances &amp; Facilities</b>  | Proforma to be filled in                        |  |  |





| FMR Code NO. | Head of accounts   | Opening Advances Balance as on 01-04-2010 as per audit report of 2009-10 | Funds released during the year 2010-11    |  | Total Advance available at State | Less Refund of RCH-I/Others | Advance Adjusted (Expenditure booked) during the year |   | Agewise outstanding advances Balance i.e.(Closing advances) for the quarter ending ----- |  |   |   |                            | Remarks |  |
|--------------|--|--|---|--|----------------------------------|-----------------------------|---|---|--|--|---|---|----------------------------|---------|--|
|              |  |  | Funds Released during the Current Quarter | Cumulative Funds released for the year |                                  |                             | Expenditure incurred during the quarter               | Cumulative expenditure incurred during the year | Outstanding advances Less than 3 month   | Outstanding advances more than 3 month Less than 6 month | Outstanding advances more than 6 month Less than 12 month | Outstanding advances more than 12 month | Total Outstanding Advances |         |  |
| <b>B</b>     | <b>TIME LINE ACTIVITIES - Additionalities under NRHM (Mission Flexible Pool)</b>                           |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
|              | Advance for Recurring Expenditure (Committed Expenditure)  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B1           | ASHA   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B2           | Untied Funds   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B2.1         | Untied Fund for CHCs   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B2.2         | Untied Fund for PHCs   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B2.3         | Untied Fund for Sub Centers  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B2.4         | Untied fund for VHSC   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B4           | Annual Maintenance Grants  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B4.1         | CHCs   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B4.2         | PHCs   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B4.3         | Sub Centers  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B9           | Mainstream of Ayush  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B10          | IEC-BCC NRHM   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B11          | Mobile Medical Units   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B12          | Referral Transport   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B14          | Additional Contractual Staff (Selection, Training, Remuneration)   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B15          | PPP/ NGOs  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B16          | Training   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B16.3        | Training and Capacity Building Under NRHM  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B6           | Corpus Grants to HMS/RKS (As details annexed)  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
|              | Advance for Non Recurring Expenditure (Committed Expenditure)  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B3           | Hospital Strengthening   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B3.1         | Upgradation of CHCs, PHCs, Dist. Hospitals to IPHS)  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B3.1.1       | District Hospitals   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B3.1.2       | CHCs   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B3.1.3       | PHCs   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B3.1.4       | Sub Centers  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B3.1.5       | Others   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B5           | New Constructions/ Renovation and Settingup  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B5.1         | CHCs   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B5.2         | PHCs   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B5.3         | SHCs/Sub Centers   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B5.4         | Setting up Infrastructure wing for Civil works   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B5.5         | Govt. Dispensaries/ others renovations   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B5.6         | Construction of BHO, Facility improvement, civil work, BemOC and CemOC centers                             |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B19          | Procurements   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B19.1        | Drugs  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B19.2        | Equipments   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| B19.3        | Others   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
|              | Advance for Recurring Expenditure (Uncommitted Expenditure)  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
|              | 1)Advances to Districts ( Other than above)  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
|              | 2)Advances to Staff  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
|              | 3)Advances (Other than above) Pls specify  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
|              | Advance for Recurring /Non Recurring Expenditure (Uncommitted /Committed Expenditure) for other programmes |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| C            | IMMUNISATION   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| D            | IDD  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| E            | IDSP   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| F            | NVBDCP   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| G            | NLEP   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| H            | NBCP   |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
| I            | RNTCP  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |
|              | Total (A+B+C+D+E+F+G+H+I)  |  |   |  |                                  |                             |   |   |  |  |   |   |                            |         |  |

Notes: Advances outstanding figure should match with the audit report of previous year and with the current year books of accounts of State , District Health Society and statement of funds position.





**THANK YOU**