



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

**Training Module on
“Financial Procedures related to Key
Schemes/ Areas under NRHM”**

June, 2011

Learning Objective of the Module

The aim of this training module on "Financial Procedures related to key schemes/ areas under NRHM" is to help the finance and accounts staff to develop an understanding of the financial procedures/ requirements under some of the major schemes/areas.

This module would provide involved overview of the scheme's objective & key features, financial assistance/ amount of grant, eligibility requirements, process of disbursement and related financial accounting /reporting requirements.

Schemes/ Areas covered in this module are:

- ✓ Janani Suraksha Yojana
- ✓ Rogi Kalyan Samiti
- ✓ Annual Maintenance Grant
- ✓ Untied Fund

Contents of the Module

- ✓ Janani Surkasha Yojana
 - Introduction
 - No. of JSY Beneficiaries over past few years
 - Eligibility requirements under scheme
 - Cash Assistance
 - Cash Assistance Provided to Beneficiaries
 - Incentives for ASHA/ Equivalent Health Worker & Provisions for administrative expenses
 - Fund Flow Arrangements
 - Overall Fund Flow & Key Features/ Conditions relating to Fund Disbursement
 - Payment arrangements for Beneficiaries and ASHA
 - Key Issues relating to JSY Disbursements
 - Monitoring and Reporting
 - Responsibilities of JSY Accountant
- ✓ Rogi Kalyan Samiti
 - Background, Composition of RKS & Grant assistance
 - Sources of Funds & Bank Account
 - Accounting & Financial Guidelines
 - Reporting Requirements
- ✓ Annual Maintenance Grants
 - Background & Grant assistance
 - Utilization of AMG
 - Accounting/Reporting Requirements
- ✓ Untied Funds
 - Background & Grant assistance
 - Utilization of Untied Funds
 - Accounting/Reporting Requirements
- ✓ Self Assessment

**JANANI SURAKSHA YOJANA
(JSY)**

Janani Suraksha Yojna

Introduction

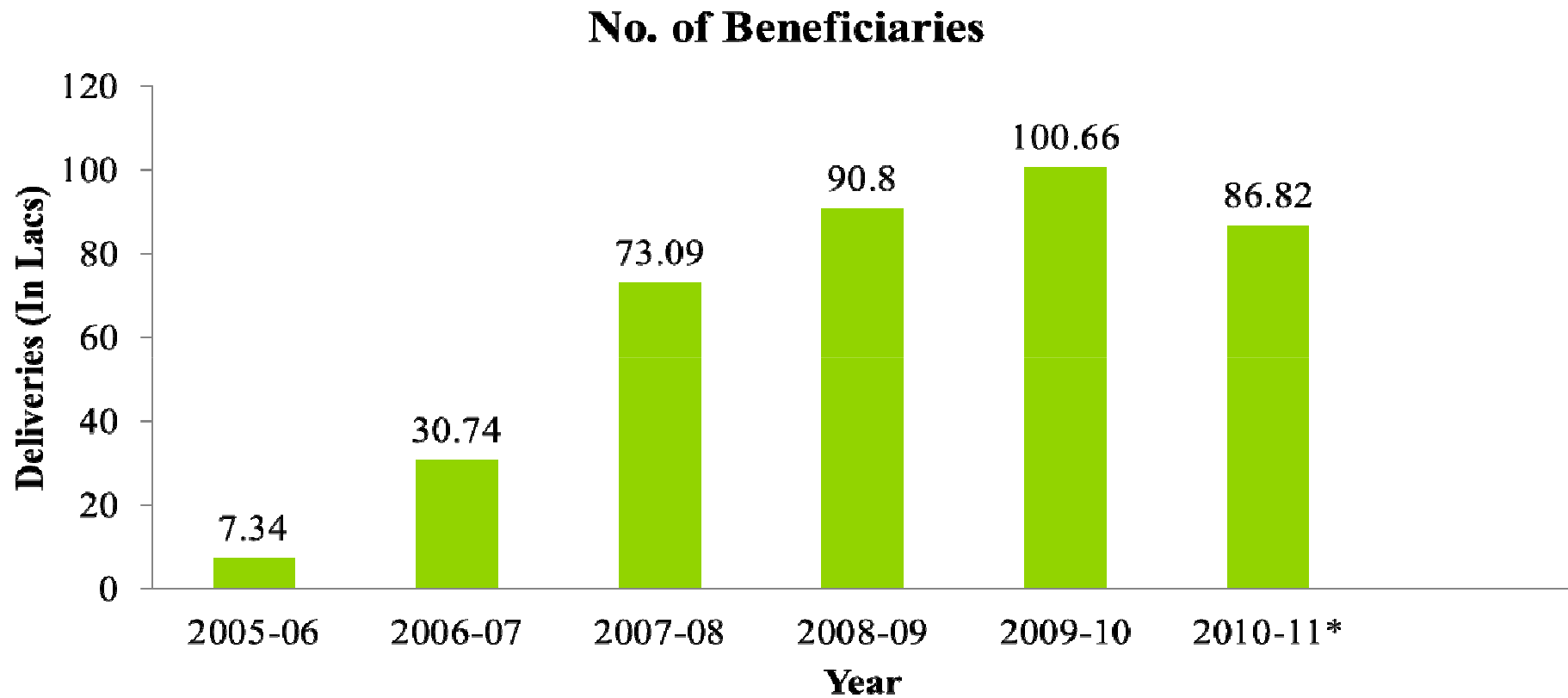
- ✓ Janani Suraksha Yojana (JSY) is 100% centrally sponsored scheme under the umbrella of National Rural Health Mission (NRHM)
- ✓ It was launched on 12th April 2005, by the Hon'ble Prime Minister and has been implemented in all states and UTs with special focus on low performing states under NRHM
- ✓ JSY integrates the cash assistance with antenatal care during the pregnancy period, institutional care during delivery and immediate post-partum period in a health center by establishing a system of coordinated care by field level health worker

Vision of the Scheme

- ✓ To reduce over all maternal mortality ratio and infant mortality rate
- ✓ To increase institutional deliveries in BPL families

JSY Beneficiaries

JSY is one of the major schemes which has benefitted a large no. of pregnant women in the past 4-5 years. No. of beneficiaries served have increased substantially over a period of time.



** As on 31st December, 2010*

Source: NRHM – State Wise Progress as on 31.12.2010

Financial Management Group, NRHM

ELIGIBILITY

Eligibility: Categories of States and Beneficiaries under JSY

Target Group

All pregnant women belonging to the below poverty line (BPL) households;

- ✓ Of the age of 19 years or above
- ✓ Up to two live births

Categories of States/UTs

States/UTs have been classified into two categories based on the institutional delivery rate;

- ✓ States having low institutional delivery rate would constitute '**Low Performing States**' (LPS), which includes 10 states including the eight EAG states (Uttar Pradesh, Uttaranchal, Madhya Pradesh, Chhattisgarh, Rajasthan, Bihar, Jharkhand and Orissa) and the states of Assam and J&K
- ✓ The rest would constitute '**High Performing States**' (HPS)

The benefits of the scheme would be extended to the following:

- To all pregnant women from BPL families delivering in Government health centres like Sub-centre, PHC/CHC/ FRU/ general wards of District and State Hospitals or accredited private institutions
- To such pregnant women falling in the above category even though not registered under JSY previously during pregnancy period but needing institutional care for delivery
- To only those families who have genuine BPL cards or SC/ST certificate, in case of Accredited Private Institutions
- Deliveries taking place in Municipal Hospitals will also get covered under the JSY benefits

CASH ASSISTANCE

Cash Assistance Provided to Beneficiaries

Cash Assistance :

Cash assistance is provided to women from Below Poverty Line (BPL) families, as per the following rates*.

(In Rs.)

Category of States	RURAL AREA			URBAN AREA		
	Assistance Package to Mother	Package for the Accredited Worker	Total	Assistance Package to Mother	Package for the Accredited Worker	Total
LPS	700	600	1300	600	200	800
HPS	700	-	700	-	-	-

**Several states have come out with their own variations of the JSY keeping in mind the contextual requirements for their state. Eg in case of Rajasthan:*

Payment to beneficiary

At CHC/ PHC – Rs. 1000/-

At Sub-Centre – Rs. 1400/- + 300/- (for own transportation)

Payment to ASHAs

Rs. 200/-

Therefore, the accountant will have to get familiar with state level guidelines & policies while ensuring proper functioning of JSY financial activities

Incentives to ASHA/ Equivalent Health Worker

JSY is facilitated by ASHA/ an equivalent health worker in terms of assisting the beneficiaries of the scheme to avail the services provided under it. A health provider in the village/ the ASHA helps the pregnant women from registration to ANC checkups to delivery to post natal services.

Incentives of ASHA under JSY include the following:*

- ✓ ASHA or an equivalent worker gets an incentive in all the low performing states for providing certain essential support services
- ✓ Cash incentive should not to be less than Rs.200/- per delivery
- ✓ Assistance package is available to ASHA or an equivalent worker, only if she works and assists the pregnant women
- ✓ If any pregnant women does not take assistance of any accredited worker, then she would get the sum total of both the packages

** The package for ASHA or an equivalent worker provided in the scheme includes:*

- ✓ *The referral transport assistance for ASHA and the expectant woman to go to the nearest health center*
- ✓ *The compensation for ASHA or an equivalent worker if she stays with the pregnant woman in the health center for delivery*

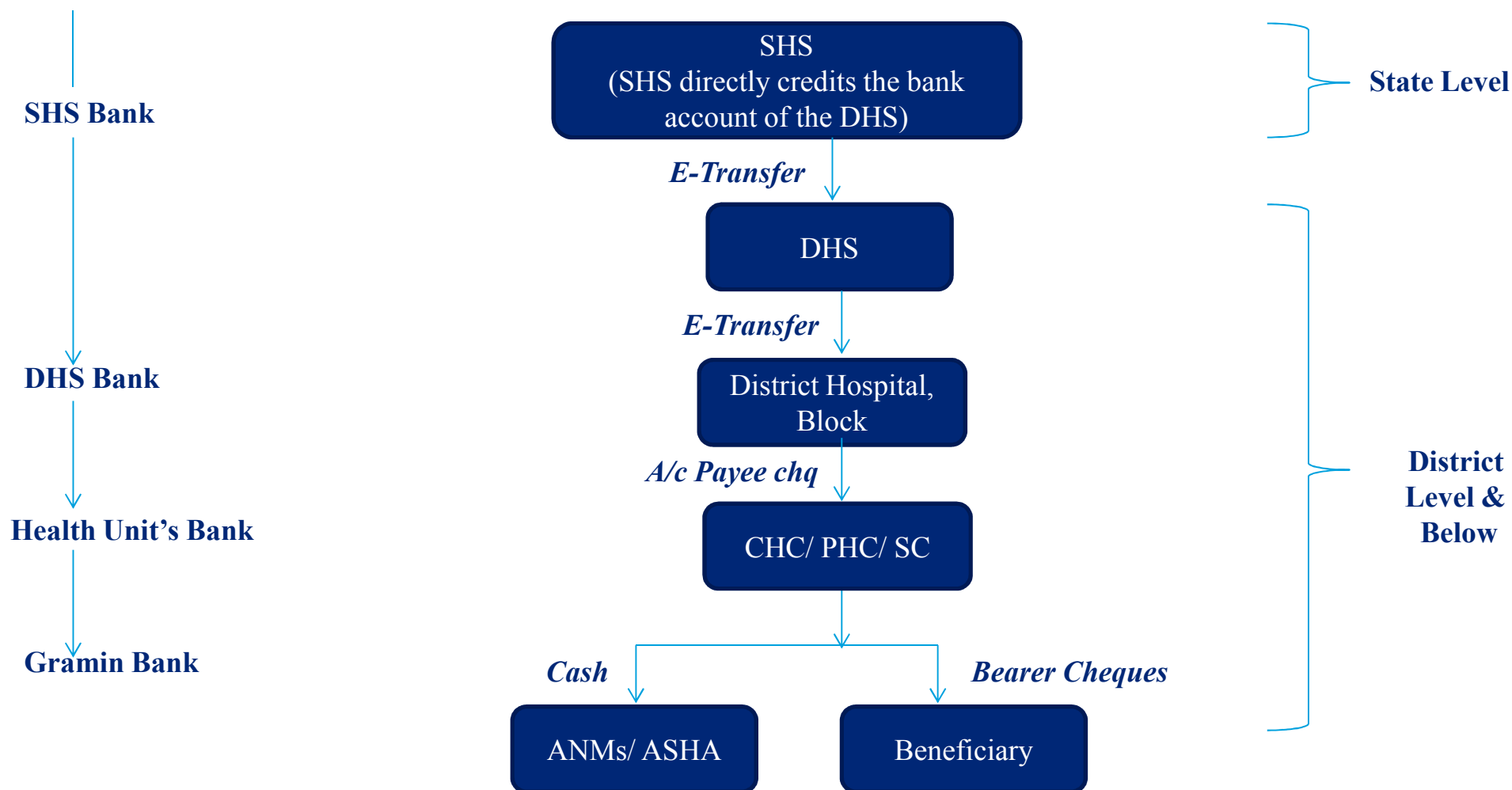
Provisions to meet Administrative Expenses

- ✓ 7% of the fund released to the state may be utilized towards administrative expenses for monitoring, IEC and office expenses for implementation of JSY
- ✓ It would include:
 - 4 % for the District Authorities
 - 1 % for the State
 - 2% for the Nodal Ministry at the GOI level

FUND DISBURSEMENT

Fund Flow

Funds under JSY are transferred as part of RCH Flexipool (Part 'A' of the Mission Flexi-Pool) from the administrative units (SHS/ DHS) to the spending units. The broad process followed for fund flow under the society mechanism has been explained with the help of the following exhibit:



Note: Above fund flow is illustrative based on understanding of Fund Disbursement process at few States.

Key Features/ Conditions relating to Fund Disbursement under the scheme

- ✓ Some of the key features of the scheme to ensure transparent and timely disbursement of the cash assistance to the mother and the incentive to ASHA or an equivalent health worker are as follows:

Cash assistance linked to Institutional Delivery

- Benefits under the scheme are linked to availing of antenatal check ups by the pregnant women and getting the delivery conducted in health centres/ hospitals.
- While the beneficiaries are encouraged to register themselves with the health workers at the sub-centre/Anganwadi/ PHCs for availing of at least three antenatal checkups, post-natal care and neo-natal care, the disbursement of enhanced benefits under the scheme is linked to institutional delivery.

Disbursement of cash assistance

- To ensure the cash assistance is provided to the beneficiary in the shortest possible time, the disbursing authority should arrange to provide an imprest money of Rs. 5,000/- to every ANM/health worker and authorize her to make payment subject to the conditions.
- Beneficiary should stay for at-least 48 hours post delivery in the health institution when the delivery has been conducted
- ANM should keep cash advance of at least Rs.1500/- at any point of time with the ASHA for institutional delivery of beneficiaries already registered under JSY and replenishment thereafter.

Key Features/ Conditions relating to Fund Disbursement under the scheme



Control over payments

- The beneficiary is issued a delivery certificate by the nurse post delivery which entitles her to the cash assistance.
- All the payments to beneficiary are made post submission of delivery certificate to the administrative staff.
- Photograph of the beneficiary is to be taken either at time of delivery or at the time of payment to ensure cash assistance has been provided to the intended mother
- Payments preferably should be made in form of account payee/ bearer cheques
- Verification of Photo ID proof of the recipient for e.g. BPL card/ ration card/ letter from gram panchayat (with attached photograph) would ensure that the cheque is collected in the name of the beneficiary mentioned in the delivery certificate

Payment Arrangements for Beneficiaries and ASHA

To the expectant mother/ beneficiary

- ✓ All payments to be made in one installment including compensation amount for sterilization wherever applicable at the time of discharge from the hospital/health centre
- ✓ ANM/ASHA to ensure timely disbursement of payments

To ASHA or an equivalent worker

- ✓ Amount required for meeting transport cost, and a part of compensation money of the accredited worker to be paid in advance to arrange for the logistics
- ✓ Out of the balance amount, 50 % to be given as First installment after discharge of the JSY beneficiary
- ✓ The remaining 50% to be given one month after delivery when she has helped in post-natal care and registration of birth of the newborn

Key Issues relating to JSY Disbursements

Lack of internal controls over payments

- Lack of proper verification of Photo identity proof of recipient at the time of disbursement such as BPL card/ ration card/ letter from gram panchayat (with attached photograph)
- Photograph of the beneficiary is not taken either at the time of registration or at the time of payment
- Large number of thumb impressions are generally noticed (should be taken only in case of illiterate mothers)
- Lack of monitoring over payments made at sub-centre level by ANMs

Delays in payments

- Generally, backlogs are noted in payments to the beneficiaries. This is mainly due to
 - Non-availability of funds at the unit either due to delays in release of funds from supervisory unit or delays in submitting imprest claims by the accountant
 - Shortages of cheque-books at units
 - Procedural delays in processing the payments /preparation of cheques either due to lack of efficiency of accountant or non-availability of signatories for signing cheques

Key Issues relating to JSY Disbursements

Other Issues

Lack of proper maintenance of JSY records

- Incomplete information about the date of discharge, date of disbursement etc.
- Photographs are sometimes not attached against the name of the beneficiary in the register

Short stay of beneficiary post delivery

- The JSY beneficiary is supposed to stay for at-least 48 hours post delivery in the health institution when the delivery has been conducted. However, generally the beneficiaries seldom stay for even 24 hours. This is mainly due to lack of provision of proper facilities (including food for beneficiaries, stay arrangements for the accompanying family member, loss of wages, etc.)

MONITORING AND REPORTING

Monitoring and Reporting

Monitoring & Evaluation

- ✓ **Monitoring:** A monthly Target of institutional delivery for the village has to be kept in view for achievement
- ✓ **Evaluation:** The state should prepare a format of monthly work schedule to be filled by the ANM for allocating work schedule of the accredited worker in her village, containing the physical and financial aspect

Reporting

- ✓ ANM/Health Worker should submit accounts of the previous month by the 7th of each month to the Medical Officer of the CHC/PHC
- ✓ Block medical officer should consolidate the reports received from field and submit a report on expenditure/disbursement to the district nodal officer for JSY by the 10th of the same month
- ✓ District Nodal officer should consolidate and prepare a detailed physical & financial report of the District's progress by the 15th of the same month
- ✓ The State Health Mission to mandatorily send six-monthly district-wise composite reports along with SOE/UC/ARs in the prescribed format to the Nodal Division by October and April of every year, which will be the basis of release of grants to the state

**KEY RESPONSIBILITIES AS
'JSY ACCOUNTANT'**

Key Responsibilities as 'JSY Accountant'

Important duties of JSY Accountant are enumerated below:

- Ensuring *timely disbursements* (at the time of discharge)
 - Daily collection of data of beneficiaries from the labour register
 - Timely preparation of cheques & getting them signed from the designated authority, etc.
 - Cheque books are sufficiently available
- Ensuring *internal controls* while making payments
 - Proper verification is carried out based on photo ID proof
 - Photo should be taken at the time of disbursement
 - Signature/ thumb impressions are duly taken on the register
 - JSY cards / ANC cards are properly filled up
- Ensuring *availability of sufficient funds*
 - Raising demand for funds well in time and regularly
 - In case JSY funds are falling short (due to any reason), taking requisite permissions to draw funds from RKS/ other permissible heads on temporary basis in order to meet JSY obligations in time

Key Responsibilities as 'JSY Accountant'

- Ensure adequate maintenance of *JSY records*
 - Providing beneficiary particulars along with date & time of delivery as well as discharge
 - Updating payment records on timely basis
 - Adequate records in respect of JSY referral transport payments to avoid duplicate payments
- Ensure *timely reporting* relating to JSY as prescribed
- Ensuring *adequate banking arrangements* with the local banks for timely encashment of bearer cheques etc.

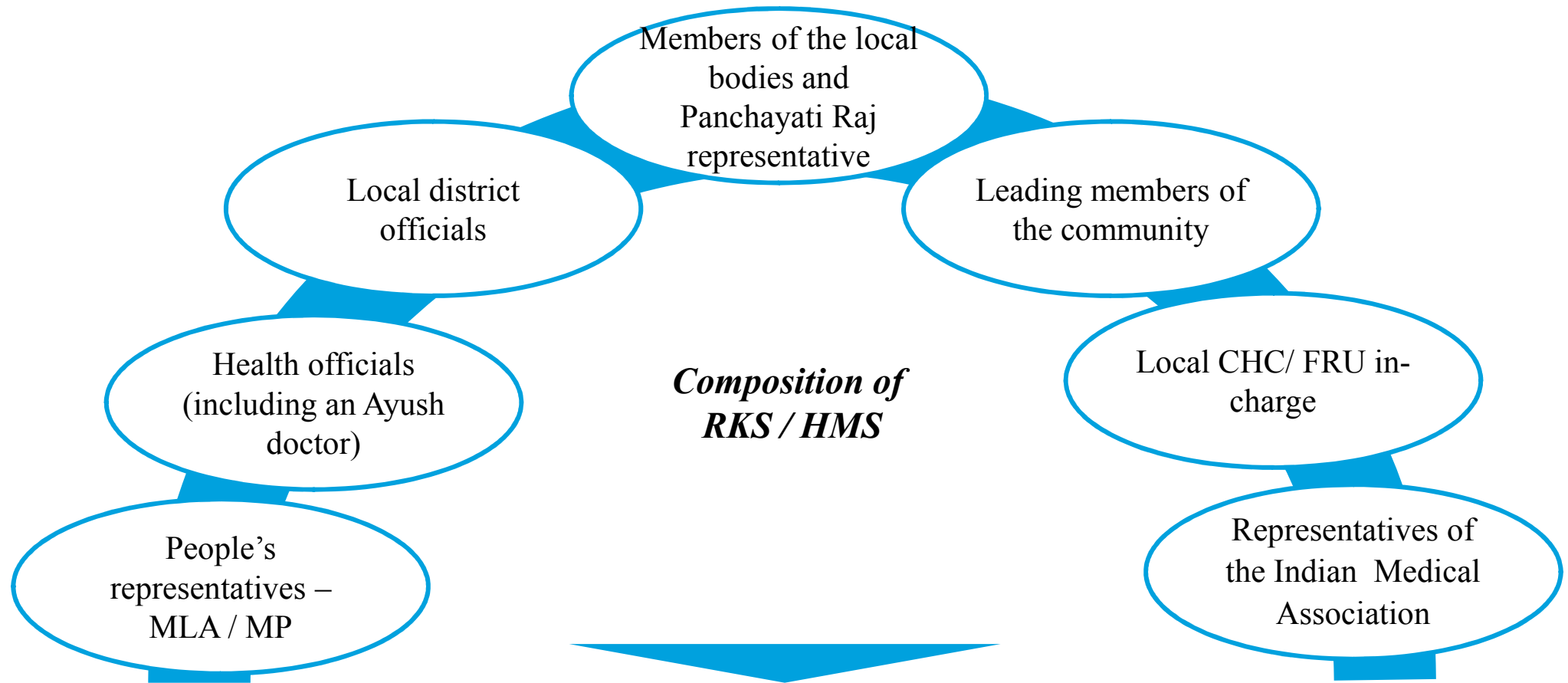
**ROGI KALYAN SAMITI
(RKS)**

Rogi Kalyan Samiti

- ✓ Rogi Kalyan Samiti (Patient Welfare Committee) / Hospital Management Society is a registered Society which acts as a group of trustees for the hospitals to manage the affairs of the hospital
- ✓ It is free to prescribe, generate and use the funds with it as per its best judgment for smooth functioning and maintaining the quality of services
- ✓ It can utilize all Government assets at health facility and services to impose user charges and is free to determine the quantum of charges on the basis of local circumstances subject to State Government Overall Directives
- ✓ It can raise funds additionally through donations, loans from financial institutions, grants from government as well as other donor agencies
- ✓ *RKS Corpus Grants to be provided to the various units is as follows:*

Units	Amount (Rs.)
CHC	100,000/- p.a
PHC	100,000/- p.a
District Hospital	500,000/- p.a

Composition of Rogi Kalyan Samiti



RKS / HMS is a registered society set up in all District Hospitals / Sub District Hospitals / CHCs / FRUs

Sources of Funds & Bank Account

Resource Mobilization

The funds of the Society consist the following components:

- Grant-in-aid from the State Government and/or State level society (societies) in the health sector and/or District Health Society
- Grants and donations from trade, industry and individuals
- Receipts from such user fees as may be introduced for the services rendered by the hospital
- Receipts from disposal of assets
- Donations from private donors
- Income from commercial activities
- Income from interest on investments and similar activities
- Sharing of fee from private players providing curative and diagnostic services in the institution on payment basis

Bank Account

- The account of the Society to be opened in a bank approved by the Governing Body
- All funds to be paid into the Society's Bank account and not to be withdrawn except by a cheque, bill note or other negotiable instruments signed by the Member-Secretary of the Society and a person from amongst the Executive Committee members

Accounting & Financial Guidelines

Books of Accounts to be maintained

The books of accounts to be maintained by Rogi Kalyan Samiti are as follows:

- Double column cash and bank book
- Ledger book
- Stock register
- Advance Register
- Journal Register

Financial Statements

At the end of the year, the RKS is required to prepare the following accounting statements after closing its books of accounts:

- Trial Balance
- Receipts & Payments
- Income & Expenditure
- Balance Sheet

RKS Minutes Register

- RKS to maintain a register to record the minutes of all the RKS meetings held, particularly providing details on key decisions made
- Minutes should also include the details of the officials attending the meeting
- The minutes recorded should be signed by the accountant and the official chairing the meeting

Accounting & Financial Guidelines

Accounts and Audit

- The Society needs to maintain regular accounts of all its monies and properties in respect of the affairs of the Society
- The accounts of the Society need to be audited annually by a Chartered Accountant firm included in the panel of Chartered Accountants drawn by the designated authority of the State Government
- The report of such audit needs to be communicated by the auditor to the Society, which shall submit a copy of the Audit Report along with its observation to the District Collector.
- Any expenditure incurred in connection with such audit is payable by the Society to the Auditors
- The Chartered Accountant or any qualified person appointed by the Govt. of India/State Government has the right to demand the production of books, accounts, connected vouchers and other necessary documents and papers

Reporting Requirements

FMR / SoE Reporting

- RKS accountant should ensure that by 28th of the current month he submits the monthly SoE to the block accountant for onward submission to the supervisory unit in respect of RKS corpus grant
- Even if in a particular month, there is no expense at the RKS, a nil SoE report should be submitted to the supervisory unit
- In respect of reporting receipts, payments, income & expenditure for RKS as a whole, the accountant should report as per the mandate of the Samiti

Utilization Certificates

- The RKS is required to submit the UC along with the annual audit report to the District in charge at DHS and Mission Director at SHS

**ANNUAL MAINTENANCE GRANTS
(AMG)**

Annual Maintenance Grants (AMG)

- ✓ As part of the National Rural Health Mission, an Annual Maintenance Grant (AMG) fund to be provided to various units is as follows:

Units	Amount (Rs.)
CHC	100,000/- p.a
PHC	50,000/- p.a
SUB-CENTRE	10,000/- p.a

- ✓ Annual Maintenance Grants is provided mainly for improvement and maintenance of physical infrastructure
- ✓ Utilization of Annual Maintenance Grant to facilitate strengthening of infrastructure and basic necessities

Utilization of Annual Maintenance Grants

Following points to be considered while utilizing Annual Maintenance Grants:

CHC/PHC

- Each PHC/CHC receives Rs.50,000 and Rs. 100,000 as Annual Maintenance Grant
- Funds are to be kept in RKS bank account which will be operated as per RKS Guidelines
- The Executive Committee and Governing Body of RKS approves decision on activities for which the funds are to be spent
- Funds are to be utilized for maintenance and upkeep of PHC/CHC
- All expenditure incurred has to be approved by the Executive Committee and Governing Body of RKS
- Expenditure detail has to be displayed prominently in PHC/CHC

SUB-CENTRE

- Each sub center receives Rs.10,000 as Annual Maintenance Grant
- Funds are to be kept in a bank account which will be operated jointly by Health Worker and head of VHSC
- Decision on activities for which funds to be spent are approved by Village Health and Sanitation Committee & administered by Health Worker
- Funds need to be utilized for maintenance and upkeep of Sub-Centre
- All expenditure incurred has to be approved by VHSC and detail to be given to Gram Sabha
- Expenditure detail to be displayed prominently in Sub-Centre

Utilization of Annual Maintenance Grants

Areas where Annual Maintenance Grants can be used:

- Minor modifications / repairs to PHC/CHC building including OT & Labour Room, Neonatal Ward, curtains to ensure privacy, repair of taps, installation of bulbs
- Minor modifications/repairs to Sub-Centre for example curtains to ensure privacy, repair of taps, installation of bulbs, other minor repairs including repair of furniture, which can be done at the local level
- Every kind of repair and renovation of building including attached residences.
- Providing Boundary Wall / Fencing / Gate
- Septic Tanks / Toilets (construction, repairing, cleaning etc.)
- Water Storage Tanks (procuring, installing, construction, repairing, cleaning etc.)
- Installing, replacement and repair of Water Supply Line
- Whitewash / Distemper and Paints
- Electric Installation works
- Arrangement for Bio-Medical Waste Management (bins, pits and disinfectants etc.)
- Improvement / repair of approach path to the institution
- Lanscaping, beautification of campus of Health Institution
- For making payments of electricity, water bills
- For ad-hoc cleanliness of Sub-Centre especially after childbirth

Accounting/Reporting Requirements

- ✓ All expenditure to be incurred at the PHC, CHC and Hospital level will be decided by the RKS as per local need and not by higher office e.g. BMO, CMO Office
- ✓ Approval of RKS Executive committee and Governing Body will be required to incur & approve expenditure from the AMG available at the PHC, CHC and Hospital level
- ✓ All Vouchers relating to AMG expenditure to be kept in PHC, CHC and Hospitals along with proceeding of Executive Committee and Governing Body Meetings of RKS
- ✓ Only actual funds spent as reported under SoE received from the respective units should be booked as expenditure
- ✓ It will be mandatory to present the detailed half yearly expenditure to the Governing body of RKS
- ✓ Utilization Certificate should be sent to Block Medical Officers and Chief Medical Officers on quarterly basis before 7th of the following month

UNTIED FUNDS

Untied Funds

- ✓ The objective of Untied Funds is to carry out the works of emergent nature which are normally not covered under the schemes decentralized at the district level
- ✓ These funds are mainly allocated for filling up the missing gaps and for completing the incomplete public utility assets
- ✓ As a part of the National Rural Health Mission, each unit receives untied funds as provided below;

Unit	Amount to be Disbursed (Rs.)
CHC	50,000/- p.a.
PHC	25,000/- p.a.
SUB-CENTRE	10,000/- p.a.
VHSC	10,000/- p.a.

Utilization of Untied Funds- CHC/ PHC and SC

Following points should be considered while utilizing Untied Funds:

CHC/PHC

- Each PHC/CHC receives Rs.25,000 and Rs. 50,000 as Untied Fund
- Funds should be kept in RKS bank account which will be operated as per RKS Guidelines
- The Executive Committee and Governing Body of RKS approves decision on activities for which funds are to be spent
- Fund should be used utilized for maintenance and upkeep of PHC/CHC & for any health related activity in PHC/CHC
- All expenditure incurred has to be approved by the Executive Committee and Governing Body of RKS

SUB-CENTRE

- Each sub center should receive Rs.10,000 as Untied Fund
- Funds should be kept in a joint bank account operated under the ANM and Sarpanch in any scheduled commercial bank/ Grameen Bank/ Post office
- Decisions on activities for which funds to be spent are to be approved by Village Health Committee & administered by ANM
- Funds should be utilized for maintenance & upkeep of Sub-Centre & to be used for any of the villages covered by Sub-Center
- All expenditure incurred has to be approved by VHSC and details to be given to Gram Sabha

Utilization of Untied Funds- CHC/ PHC and SC

Areas where Untied Funds can be used:

- Ad-hoc payments for cleaning up PHC/CHC or Sub-Centre
- Transport of emergencies to appropriate referral centres & samples during epidemics.
- Purchase of consumables such as bandages, medicines during emergency/ epidemics/ outbreaks
- Purchase of bleaching powder and disinfectants for use in common areas
- Labor and supplies for environmental sanitation, such as larvicidal measures for stagnant water
- Payment of Electricity and Water Bills
- Provision of sitting arrangement and for examination of patients, expectant mothers and children during their visit to PHC/CHC or Sub-Centre
- Provision of safe drinking water to patients by installing Aqua-Guard/ Water Filters
- Provision of heating arrangement for patients during winter & cooling during summer
- Provision of sterilization of Equipments/Syringes through Kerosene oil/ Heater/Single Burner Gas Stove (LPG)
- Emergency Light, Torch, Cells, Bulbs, Soaps and other consumables
- Making/ displaying IEC material (Sign Boards etc.) on various NRHM Schemes like Janani Suraksha Yojna (JSY)/ Referral Transport/ Immunization Schedule/ Rashtriya Swasthya Bima Yojna (RSBY) and various National Health Programmes
- Organization of Stakeholders' meetings, RKS meetings and Monthly meetings
- Repair of Furniture

Utilization of Untied Funds- CHC/PHC and SC

Areas where Untied Funds can't be used:

- Fund not to be used for any Full Time or Part Time employee salary, Honorarium, Incentive, Vehicle purchase, Equipments purchase, Giving any advertisements either in Print or Electronic media, Organizing Swasthya Mela in case of CHC/PHC
- In case of Sub-Centre, Fund shall not be used for any salaries, vehicle purchase or to meet the expenses of the Gram Panchayat

Utilization of Untied Fund- VHSC

Each VHSC receives Rs.10,000 as Untied Fund which can be used for the following:

- As revolving fund from which households could draw in times of need to be returned in installments thereafter
- For any village level public health activity like cleanliness drive, sanitation drive, school health activities, ICDS, Anganwadi level activities, household surveys etc.
- For health care need of the very poor household
- Utilized in the areas of Nutrition, Education & Sanitation, Environmental Protection, Public Health Measures that involve and benefit more than one household
- Every village is free to contribute additional grant towards the VHSC and additional incentive and financial assistance to be given to such villages

Utilization of Untied Fund- VHSC

Maintenance of Bank Account

- The VHSC fund is credited to a bank account, operated with the joint signature of ASHA/Health Link Worker/Anganwadi Worker along with the President of the Village Health & Sanitation Committee/Pradhan of the Gram Panchayat
- Bank Account maintenance is the responsibility of the Village Health & Sanitation Committee especially the ASHA/AWW
- ASHA/AWW has to maintain a register of funds received and expenditure incurred which should be available for public scrutiny and to be inspected from time to time

Accountability

- Maintenance of a register where complete details of activities undertaken, expenditure incurred etc. to be maintained for public scrutiny
- The Block level Panchayat Samiti to review the functioning and progress of activities undertaken by the VHSC
- A data base to be maintained on VHCSs by the DPMUs

Accounting/Reporting Requirements

- ✓ All expenditure to be incurred at the PHC, CHC and Hospital level will be decided by the RKS as per local need and not by higher office e.g. BMO, CMO Office
- ✓ Approval of RKS Executive committee and Governing Body will be required to incur & approve expenditure from the Untied Funds available at the PHC, CHC and Hospital level
- ✓ All Vouchers relating to Untied Funds expenditure to be kept in PHC, CHC and Hospitals along with proceeding of Executive Committee and Governing Body Meetings of RKS
- ✓ Only actual funds spent as reported under SoE received from the respective units should be booked as expenditure
- ✓ It will be mandatory to present the detailed half yearly expenditure to the Governing body of RKS
- ✓ Utilization Certificate should be sent to Block Medical Officers and Chief Medical Officers on quarterly basis before 7th of the following month

SELF ASSESSMENT

Self Assessment

Please tick mark (P) the correct answers. A question can have more than one correct answer.

1. Which of the following is true with respect to the “Vision” of JSY?
 - a) To reduce institutional deliveries in BPL families.
 - b) To reduce overall maternal mortality ratio and infant mortality rate
 - c) To increase institutional deliveries in BPL families
 - d) To increase overall maternal mortality ratio and infant mortality rate

2. What is the recommended period of stay at the health institution for the Beneficiary as per JSY guidelines:
 - a) 24 hours post delivery
 - b) 36 hours post delivery
 - c) 48 hours post delivery
 - d) None of the above

3. What is the correct age-group for eligibility of JSY Benefits/Incentives?
 - a) 18 years & above
 - b) 19 years and above
 - c) 15 years & above
 - d) None of the above

Self Assessment

4. Which of the following points have to be kept in mind while conducting the Audit of RKS?
- i. Regular accounts to be kept of all its monies and properties of the RKS.
 - ii. The accounts will be audited half-yearly by a Chartered Accountant firm.
 - iii. Any expenditure incurred in connection with audit will be paid by the RKS to the Auditors.
 - iv. The Chartered Accountant will not have the right to demand the production of books, accounts, connected vouchers and other necessary documents and papers.
- a) Only i
 - b) Both i & iii
 - c) Both ii & iv
 - d) i, iii & iv

Self Assessment

5. Which of the following statements is *true* with respect to Untied Funds and AMG?
 - a) Every PHC will get Rs. 25,000/- p.a. as untied grant for local health action
 - b) Each sub center will receive Rs.20,000/- as an untied fund
 - c) VHSC would be entitled to an annual untied grant of Rs.10,000/-
 - d) Annual Maintenance Grant of Rs.50,000/- will be provided to every sub centre

6. Which of the following statement is false with respect to administrative expenses under JSY?
 - a) 7% of the fund released to the state may be utilized towards administrative expenses
 - b) Administrative expenses may include expenses for monitoring, IEC and office expenses for implementation of JSY
 - c) Ratio of fund released may be 4 % for the district authorities and 3 % for the state and 2% for nodal ministry
 - d) None of the above

7. The funds of the RKS consist of which of the following?
 - a) Grant-in-aid from the State Government and Societies.
 - b) Grants and donations from trade, industry and individuals.
 - c) Receipts from disposal of assets.
 - d) All of the above

Self Assessment

8. Which of the following statements are correct w.r.t. reporting requirements for Untied Funds?
- a) All funds released to the unit should be booked as expenditure
 - b) It is not mandatory to present the detailed half yearly expenditure to the Governing body of RKS
 - c) Only actual funds spent as reported under SoE received from the respective units should be booked as expenditure
 - d) All of the above

Answers: 1 (b & c), 2 (c), 3 (b), 4 (b), 5 (a & c), 6 (c), 7 (d), 8 (c)

THANK YOU