



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

Training Module on “Financial Monitoring & Reporting”

June, 2011

Financial Management Group, NRHM

Learning Objective of the Module

The aim of this training module on “Financial Monitoring and Reporting” is to help the finance and accounts staff to develop an understanding of the following:

- ✓ Importance of monitoring and reporting mechanism under NRHM
- ✓ Monitoring activities that need to be carried out at various levels under NRHM
- ✓ Financial reporting requirements under NRHM at various levels including key responsibilities, formats to be followed etc.
- ✓ Key timelines for monitoring/ reporting activities
- ✓ Analysis of Reports and action required to be taken

Contents of the Module

- ✓ Need / Importance of a Robust Monitoring/ Reporting mechanism under NRHM
- ✓ Overview of existing Monitoring/ Reporting Requirements under NRHM
- ✓ Financial Reporting
 - *Reporting: Expenditure and Fund Utilization*
 - Understanding of key Financial Reports (FMR, UC, SoE etc.)
 - Unit-wise Reporting Requirements
 - Report content & Formats
 - Timelines
 - Responsibility
 - *Reporting: Overall status of Financial Management Aspects*
 - Monthly MIS (including Content, Formats & Timelines)
 - Quarterly MIS (including Content, Formats & Timelines)
- ✓ Other Financial Monitoring Activities
 - Field Visits
 - Responsibilities & Frequency at various levels
 - Key aspects to be covered (along with Sample Checklists/ Templates)
 - Periodical Financial Analysis
 - Suggestive Financial Analysis
 - Illustration on FMR Analysis
- ✓ Case Studies
- ✓ Annexures

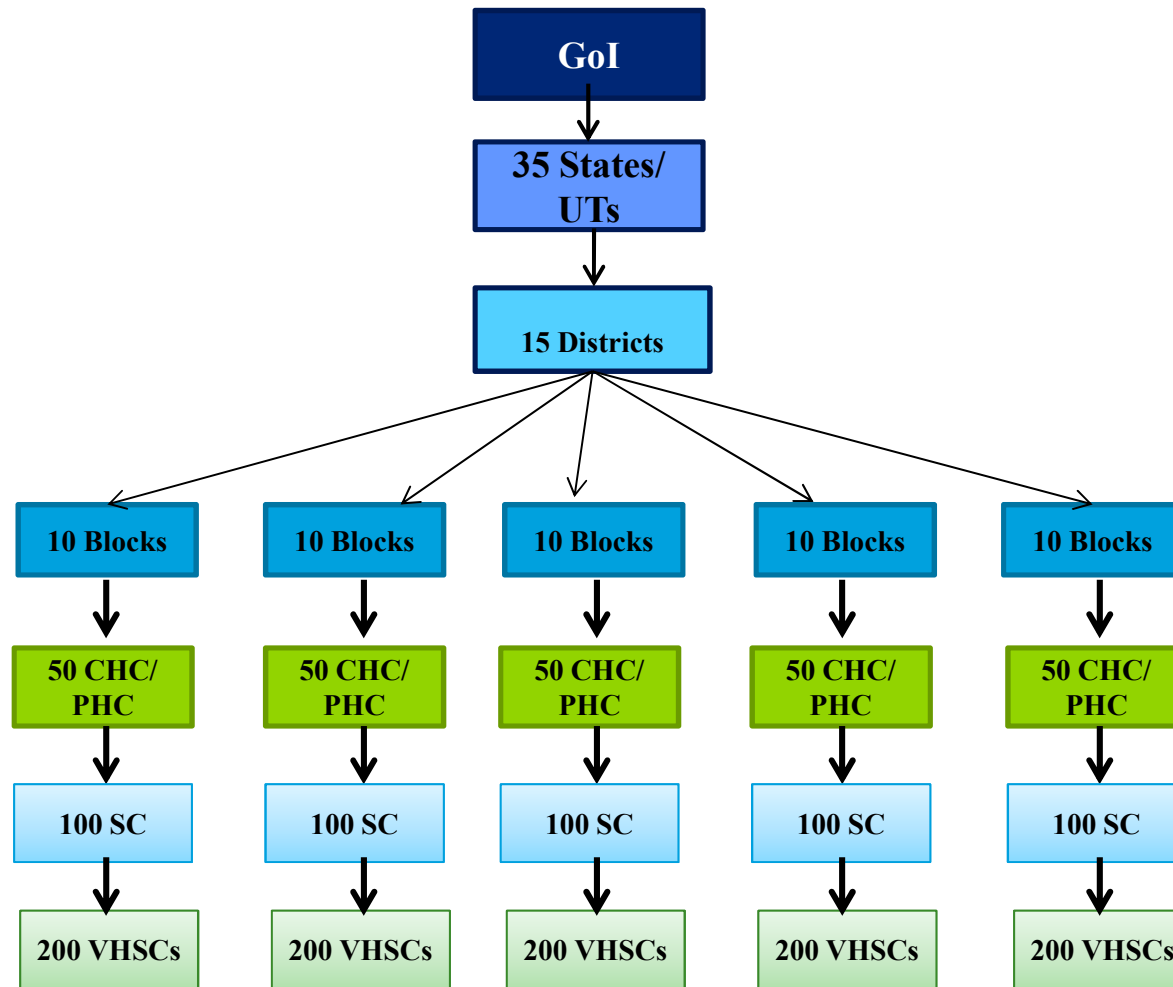
INTRODUCTION

Need for a Robust Monitoring/ Reporting Mechanism under NRHM

NRHM is a complex programme with multi-layered supervisory & implementing units

Typical Structure under NRHM

Complexity of NRHM increases due to various programmes under it including RCH and NDCPs – NIDDCP, IDSP, NVBDCP, NLEP, NPCB and RNTCP



Due to decentralization, large quantum of funds flow to lower level units & hence large amount of expenditure is undertaken at sub-district level

Being a centrally sponsored scheme, there is a requirement of periodical reporting to the donors and hence, need for timely reporting from lower units to their respective supervisory units

Note: All number of Units are illustrative only.

Financial Management Group, NRHM

Importance of Monitoring

Importance of
Robust
Monitoring/
Reporting
Mechanism

To Ensure

Timely consolidation of reports/ financial information to meet requirements of GoI/ State/ Development Partners

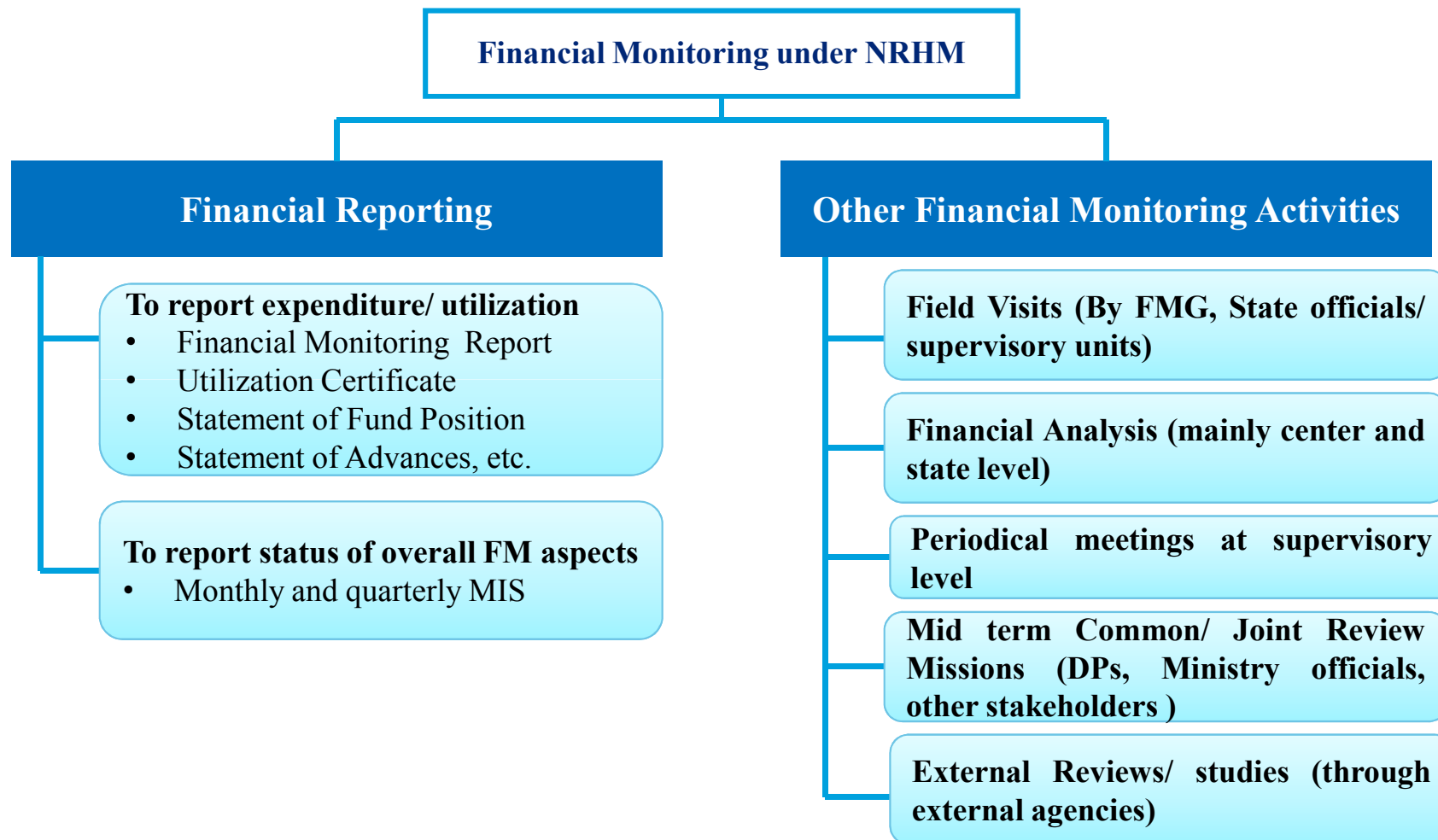
Effective and efficient utilization of funds under the programme (esp. at sub-district level units)

- **No under/ over utilization**
- **Money is used for the intended purpose only**
- **Achieve value for money**

Any lapse, misappropriation/ fraud, under/ over utilization, lack of capacity is identified & reported at supervisory level for prompt action

Overview of Financial Reporting/ Monitoring Requirements under NRHM

- ✓ Monitoring and Reporting systems have evolved gradually over past few years under NRHM. FMG, GoI has issued various guidelines/ circulars/ formats to streamline the above mechanisms.
- ✓ Key Financial reporting / monitoring requirements under NRHM can be summarized as below:



➤ *In addition, statutory & concurrent audit are also required to be conducted*

FINANCIAL REPORTING

Reporting: Fund Utilization and Expenditure

- ✓ All the units under NRHM are required to submit periodical reports on fund utilization and expenditure to their supervisory units

- ✓ Key Financial Reports under NRHM include
 - Financial Monitoring Report (FMR)
 - Utilization Certificate (UC) (Provisional & Final Audited)
 - Statement of Expenditure (SoE)
 - Statement of Fund Position (SFP)
 - Statement of Interest Earned (to be shown in SFP also)
 - Statement of Advances

In addition to these, there are few unit specific reports also, which are mentioned in unit specific sections

Financial Monitoring Report (FMR)

Objective/ Purpose	FMR is one of the primary financial report which provides component-wise utilization against the budget allocated. It is also supposed to include physical progress against the target determined.		
Key Features & Checks	<p>✓ Provides detail of expenditure under each component/sub-components under following broad heads:</p> <table border="1" data-bbox="689 491 1547 703"> <tr> <td data-bbox="689 491 1200 703"> <ul style="list-style-type: none"> ➤ Part A: RCH Flexible Pool ➤ Part B: Mission Flexible Pool ➤ Part C: Immunization ➤ Part D: NIDDCP ➤ Part E: IDSP </td> <td data-bbox="1200 491 1547 703"> <ul style="list-style-type: none"> ➤ Part F: NVBDCP ➤ Part G: NLEP ➤ Part H: NBCP ➤ Part I : RNTCP </td> </tr> </table> <p>✓ Provides both for the specific period ('Monthly/ Quarterly') and cumulative 'Year to date' information.</p> <p>✓ Has to be signed by Head of the unit & counter signed by Finance Head of the unit.</p> <p>✓ Should be prepared on the basis of books of accounts</p> <p>✓ Only actual expenditures to be reported -Advances should not be reported as expenditure</p> <p>✓ Proper classification of expenditure to be ensured</p> <p>✓ Physical progress against targets determines under key schemes should also be mentioned</p> <p>✓ FMR format has been rationalized recently, wherein the similar activities have been clubbed under common head to avoid overlap and misrepresentation of information</p>	<ul style="list-style-type: none"> ➤ Part A: RCH Flexible Pool ➤ Part B: Mission Flexible Pool ➤ Part C: Immunization ➤ Part D: NIDDCP ➤ Part E: IDSP 	<ul style="list-style-type: none"> ➤ Part F: NVBDCP ➤ Part G: NLEP ➤ Part H: NBCP ➤ Part I : RNTCP
<ul style="list-style-type: none"> ➤ Part A: RCH Flexible Pool ➤ Part B: Mission Flexible Pool ➤ Part C: Immunization ➤ Part D: NIDDCP ➤ Part E: IDSP 	<ul style="list-style-type: none"> ➤ Part F: NVBDCP ➤ Part G: NLEP ➤ Part H: NBCP ➤ Part I : RNTCP 		
Units to prepare the report	SHS & DHS (It may be taken upto the Block Level as per the requirement of the State)		
Format	Common format for both State & District, however, activities for which expenditure will be reported might differ (Refer detailed formats attached)		

Utilization Certificate (UC)

Objective/ Purpose	UC is a form to be submitted by spending unit certifying the amount actually spent against the grant disbursed to it.
Key Features & Checks	<ul style="list-style-type: none">✓ Provides sanction-wise details of grant received, purpose of the grant, amount spent and unspent balance✓ UCs not signed/ certified by the Auditor would be treated as Provisional UCs and it should be superscripted as “PROVISIONAL”✓ Needs to be signed by head of the unit and counter signed by the Chartered Accountant (in case of audited UCs).✓ Should be prepared sanction wise✓ Should be as per Form 19 A✓ Should be as per the expenditures certified in the Audit Report✓ Annual UCs are to be signed by the Auditors✓ UCs pertaining to various programmes (including NDCPs) are to be furnished separately
Units to prepare the report	Almost all units – SHS, DHS, Block, CHC/ PHC, SC & VHSC
Format	State, District, Block and CHC/PHC have a similar format while SC and VHSC have another format (Refer detailed format attached)

Statement of Expenditure (SOE)

Objective/ Purpose	SoE provides expenditure incurred against the funds received under various components of the programme.
Key Features & Checks	<ul style="list-style-type: none">✓ This form of financial report is used to report expenditure mainly at sub-district level✓ Has to be signed by Medical officer or drawing/ disbursing officer in charge at the facility and Finance/ Accounts incharge✓ Should be prepared based on books of accounts and in the format prescribed✓ Advances should not be reported as expenditure in the SoE✓ Statement of fund position (SFP) should be sent along with SoE✓ If in a particular month there is no expense at the CHC/ PHC, a nil SoE report is still required to be submitted✓ In case funds are also received under NDCPs at the unit, the unit is supposed to submit a consolidated SoE (including information on NDCPs)
Units to prepare the report	Block, RKS, CHC/PHC, SC & VHSC
Format	Common format for all units with difference in the activities carried out (Refer Detailed format attached)

Statement of Fund Position (SFP)

Objective/ Purpose	SFP provides details of the opening and closing balances of cash and bank along with funds received & expenditure incurred for the particular period under various pools.
Key Features & Checks	<ul style="list-style-type: none">✓ Should be prepared on the basis of books of accounts like Cash Book, Bank Book, Ledger, Advance Register etc.✓ Needs to be submitted along with the FMR✓ Amount reported in SFP should be reconciled with the FMR✓ Has to be signed by Head of the unit & counter signed by Finance Head of the unit✓ Should include the Bank Reconciliation Statement also, wherein<ul style="list-style-type: none">• Bank balance shown in SFP should tally with the books of accounts/ Bank Reconciliation Statement• Interest earned should be shown in Bank account• Any other funds (15% state contribution or others) should also be reflected✓ SFP should also reflect the status of advances
Units to prepare the report	SHS & DHS
Format	Common Format (Refer Detailed Format attached)

Statement of Interest Earned

Objective/ Purpose	Statement of Interest earned provides the details in respect of the amount of bank interest earned by a unit under its various bank accounts.
Key Features & Checks	<ul style="list-style-type: none">✓ Should include the interest earned on all the bank account of all DHS/ SHS.✓ Interest earned at State & District level should be shown separately.✓ Interest earned on different bank accounts (for various programmes) should be shown separately.✓ To be reconciled with bank statements✓ Has to be signed by Head of the unit & counter signed by Finance Head of the unit.
Units to prepare the report	SHS, DHS & Block
Format	Common Format (Refer detailed format attached)

**UNIT-WISE
REPORTING REQUIREMENTS**

Snapshot of Reporting activities

Unit/ Frequency	Financial Reports and their Timelines		
	Monthly	Quarterly	Annually
State to GoI	<ul style="list-style-type: none"> • SFP 	<ul style="list-style-type: none"> • FMR • Statement confirming State's contribution 	<ul style="list-style-type: none"> • UC (Audited) • Provisional UCs on demand • Statement of Interest Earned
District to State	<ul style="list-style-type: none"> • FMR • SFP 	-	<ul style="list-style-type: none"> • UC • Statement of Interest Earned
Block to District	<ul style="list-style-type: none"> • SoE 	-	<ul style="list-style-type: none"> • UC • Statement of Interest Earned
CHC/PHC to Block/ District	<ul style="list-style-type: none"> • SoE 	-	<ul style="list-style-type: none"> • UC
Sub Center to Supervisory unit	<ul style="list-style-type: none"> • SoE 	-	<ul style="list-style-type: none"> • UC
VHSC to Supervisory unit	<ul style="list-style-type: none"> • SoE 	-	<ul style="list-style-type: none"> • UC
RKS to Supervisory unit	<ul style="list-style-type: none"> • SoE 	-	<ul style="list-style-type: none"> • UC

Note: In addition to above specific Financial Reports,

- *Uploading of FMR on HMIS by States on a quarterly basis and Districts on monthly basis is compulsory*
- *Audit Report is required to be submitted Annually by District to States and States to GoI*
- *Executive Summary of Concurrent Audit report is to be submitted Quarterly by State to GoI*

**REPORTING REQUIREMENTS -
“STATE LEVEL”**

Reporting from States to GoI

S. No	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
1	Financial Monitoring Report	<ul style="list-style-type: none"> ✓ Should be prepared from the books of accounts ✓ Only actual expenditures to be reported ✓ Proper classification of expenditure to be ensured ✓ Should also be uploaded in the HMIS Portal 	Quarterly Within a month of end of the quarter	Mission Director/ State Programme Officers	State Finance Manager (SFM)/ State Accounts Manager (SAM)/ Accounts Officers (AO)	FMG, GOI
2	Statement of Fund Position	<ul style="list-style-type: none"> ✓ To be submitted along with FMR ✓ Should be duly reconciled with FMR and books of accounts. 	Monthly			
3	Utilisation Certificate	<ul style="list-style-type: none"> ✓ Should be prepared sanction wise ✓ Should be as per Form 19 A ✓ Final UC should be as per the expenditures certified in Audit Report. 	Annual By 31 st July along with the Audited statements			
4	Statement of Interest earned by DHS & SHS	<ul style="list-style-type: none"> ✓ Should include the interest earned on all the bank account of all DHS/ SHS. ✓ Interest earned at State & District level should be shown separately. ✓ Interest earned on different bank accounts (for various programmes) should be shown separately. ✓ To be reconciled with bank statements 	Annual			

Reporting from States to Center

S. No	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
5	Statement confirming State's Contribution	✓ Should provide details of instruments indicating the fund transfer to SHS	Quarterly Within a month of end of the quarter	Mission Director	State Finance Manager (SFM)/	FMG, GOI
6	Statement of Advances (Untied funds/ RKS/ VHSCs/ Sub-centre)	✓ As per the format provided in the MIS ✓ Should be reconciled with books of accounts	Quarterly		State Accounts Manager (SAM)/	
7	Audited Statement of Accounts and Audit reports of SHS	✓ As per the Audit Format provided.	Annual By 31st July of the following year	Mission Director/ State Programme Officers	Accounts Officers (AO)	

**Formats of key reports are provided in the following slides*

***Note:** In addition to the above,*

- Uploading of FMR on HMIS by States on a quarterly basis is compulsory*
- Bank Reconciliation Statement should also be submitted on a Quarterly basis along with FMR*
- Executive Summary of concurrent audit report should also be submitted on a Quarterly basis*

Format of Financial Monitoring Report

Format of Financial Management Report to be submitted by the States/UT Health/RCH Societies to Centre on Quarterly basis National Rural Health Mission (including NDCPs) ("Name of the State/UT") State Health Society _____ 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)		
A	RCH - TECHNICAL STRATEGIES & ACTIVITIES (RCH Flexible Pool)														
A.1	MATERNAL HEALTH														
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	Referral Transport														
A.1.3	Integrated outreach RCH services														
A.1.3.1	RCH Outreach Camps														
A.1.3.2	Monthly Village Health and Nutrition Days														
A.1.4	Janani Suraksha Yojana / JSY														
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)														
A.1.7	Maternal Death Audit														

Format of Statement of Fund Position

STATEMENT OF FUND POSITION												
(Format for Quarterly Reporting of Cash, Bank and Expenditure)												
(State may call for similar reports from the District Health Society)												
Name of the State/UT:												
Statement for the Fund Position for the Quarter ending:												
SL.NO	SCHEME	OPENING BALANCE AT THE BEGINNING OF THE QUARTER(RS.)				FUND RECEIVED DURING THE QUARTER	*ACTUAL EXPENSES INCURRED DURING THE QUARTER (RS.)	REFUND TO GOI (RS.)	UNSPENT BALANCES AT THE END OF THE QUARTER (RS.)			
		BANK BALANCE	ADVANCES INCLUDING RELEASES TO DISTRICT & OTHER AGENCIES	CASH BALANCE	TOTAL				BANK BALANCE	ADVANCES INCLUDING RELEASES TO DISTRICT & OTHER AGENCIES	CASH BALANCE	TOTAL
A	RCH Flexible Pool (Part A of PIP)											
B	Additionalities under NRHM											
C	Immunization (including Pulse Polio operating costs)											
D	RCH (Provide separate details for each activity)											
E	IDD											
F	IDSP											
G	NVBDCP											
H	NLEP											
I	NPCB											
J	RNTCP											
	TOTAL											
* Actual expenditure includes expenditure incurred by State Health Society itself and District Health Societies. (To be tallied with FMR)												
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.												
Prepared and Checked by:												
State Accounts Manager and/or												
State Finance Manager												Signature of the Mission Director

Format of Statement of Interest Earned

STATEMENT OF INTEREST EARNED								
(Format for Half Yearly Reporting of Interest Fund)								
Name of the State / UT:								
Statement for the Interest Earned for the period ended:								
Sl. No.	Activity	District			State H/Q			Total Accumulated Interest of District and State (HQ)(i.e. total of closing balance of District and state)
		O/B	Interest earned during the period	C/B	O/B	Interest earned during the period	C/B	
		1	2	4	5	7	8	Col. (4+8)
1	NRHM (Including Part A, Part B & Part C of PIP)							
2	IDD							
3	IDSP							
4	NVBDCP							
5	NLEP							
6	NBCP							
7	RNTCP							
Prepared and Checked by:								
State Accounts Manager and/or								
State Finance Manager								Signature of the Mission Director

Format of Utilization Certificate

Form No. GFR-19A

Name of the SHS _____
Reproductive & Child Health Programme Phase – II

Utilization Certificate for the year : _____

Dated :

Sanction letter no. and date	Purpose	Amount
(Please give here details of Sanc. letters)	(Selected activity under priority scheme of RCH-II)	(Amount of sanctions)
1.		
2.		
3.		

Certified that out of Rs. () of grants-in-aids sanctioned during the financial year () in favour of the SHS _____ by the Department of Family Welfare, Govt. of India vide letter nos. (given above) and Rs. _____ on account of unspent balance of the previous year (s), a sum of Rs. _____ has been utilized for the purpose for which it as sanctioned and that the balance of Rs. _____ remained as unutilized at the end of the year, will be adjusted towards the grants-in-aid payable during the next year.

Further certified that I have satisfied myself that the conditions, on which the grants-in-aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Checks exercised:

Examining of

- 1.Ledgers
- 2.Monthly & Quarterly statements of expenditure
- 3.Fund position reports
- 4.Annual audited account

Signature

Name of the Chartered Accountant

Executive Director SHS(With Seal of Office)

Stamp of Chartered Accountancy firm with date

(Verified from annual audited accounts & found correct)

- Note:**
- (1) Unspent balance/Unutilized amount of previous year plus released of funds during the year under audit are the "total funds available."
 - (2) Closing balance of the year means "amount remained un-utilized or not spent,."

**REPORTING REQUIREMENTS -
“DISTRICT LEVEL”**

Reporting from Districts to State

S. No	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
1	Financial Monitoring Report (FMR)	<ul style="list-style-type: none"> ✓ Should be prepared from the books of accounts ✓ Only actual expenditures to be reported ✓ Proper classification of expenditure to be ensured 	Monthly By 10 th of the following month	CMO/ CDMO/ CMHO/ CS	District Accounts Manager/ Accounts Officer/ Accountant	Mission Director/ Programme Officers/ State Finance or Accounts Manager
2	Statement of Fund Position (SFP)	<ul style="list-style-type: none"> ✓ To be submitted along with FMR ✓ Should be duly reconciled with FMR and books of accounts. 	Monthly By 10 th of the following month			
3	Statement of Interest earned by District Health Society	<ul style="list-style-type: none"> ✓ Should include the interest earned on all the bank account of DHS. ✓ The interest earned on different bank accounts should be shown separately. 	Annual			
4	Utilization Certificate	<ul style="list-style-type: none"> ✓ Should be prepared sanction wise ✓ Should be as per Form 19 A 	Annual By 30 th April of the following year			

Reporting from Districts to State

S. No	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
5	Statement of Advances	<ul style="list-style-type: none"> ✓ As per the format provided in the MIS ✓ Should be reconciled with books of accounts 	Quarterly	CMO/ CDMO/ CHMO/ CS	District Programme Manager/ Accounts Officer/Accountant	Mission Director/ Programme Officers/ State Finance or Accounts Manager

Note: In addition to above,

- *Uploading of FMR on HMIS by Districts on monthly basis is compulsory*
- *Number/ Frequency of meetings taking place should also be reported on periodical basis*
- *Major financial decisions taken during these meetings should also be reported*
- *Bank Reconciliation Statement should also be submitted on a Monthly basis*

**Formats of key reports are provided in the following slides*

Financial Management Group, NRHM

Format of Financial Monitoring Report

Format of Financial Management Report to be submitted by the States/UT Health/RCH Societies to Centre on Quarterly basis National Rural Health Mission (including NDCPs) ("Name of the State/UT") State Health Society _____ 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)		
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A.1.1.1	Operationalise FRUs														
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A.1.1.5	Operationalise Sub-centres														
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A1.6	Payment to Link Workers/AWW/AWS (other than ASHA)														
A.1.7	Maternal Death Audit														

Format of Statement of Fund Position

STATEMENT OF FUND POSITION												
(Format for Quarterly Reporting of Cash, Bank and Expenditure)												
Name of the DHS:												
Statement for the Fund Position for the Quarter ending:												
SL.NO	SCHEME	OPENING BALANCE AT THE BEGINNING OF THE QUARTER(RS.)				FUND RECEIVED DURING THE QUARTER	*ACTUAL EXPENSES INCURRED DURING THE QUARTER (RS.)	REFUND TO GOI (RS.)	UNSPENT BALANCES AT THE END OF THE QUARTER (RS.)			
		BANK BALANCE	ADVANCES INCLUDING RELEASES TO DISTRICT & OTHER AGENCIES	CASH BALANCE	TOTAL				BANK BALANCE	ADVANCES INCLUDING RELEASES TO DISTRICT & OTHER AGENCIES	CASH BALANCE	TOTAL
A	RCH Flexible Pool (Part A of PIP)											
B	Additionalities under NRHM											
C	Immunization (including Pulse Polio operating costs)											
D	RCH (Provide separate details for each activity)											
E	IDD											
F	IDSP											
G	NVBDCP											
H	NLEP											
I	NPCB											
J	RNTCP											
	TOTAL											
* Actual expenditure includes expenditure incurred by District Health Society itself and blocks. (To be tallied with FMR)												
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.												
Prepared and Checked by:												
District Accountant									Signature of the DPM			

Format of Statement of Interest Earned

DISTRICT WISE SCHEDULE OF INTEREST EARNED (Format for reporting by Districts to State)																										
(Format for Half Yearly Reporting of Interest Fund)																										
Name of the State / UT:																										
Statement for the Interest Earned for the period ended:																										
Sl. No.	Districts	NRHM (Including Part A, Part B & Part C of PIP)			IDD			IDSP			NVBDCP			NLEP			NBCP			RNTCP			Total			
		O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Col.(1+4+7+10+13+16+19)	col.(2+5+8+11+14+17+20)	col.(3+6+9+12+15+18+21)	
1	A																									
2	B																									
3	C																									
4	D																									
5	E																									
6	F																									
7	G																									
	Total																									
Prepared and Checked by:																										
State Accounts Manager and/or																										
State Finance Manager																							Signature of the Mission Director			

Format of Utilization Certificate

Form No. GFR-19A

Name of the DHS _____
Reproductive & Child Health Programme Phase – II

Utilization Certificate for the year : _____

Dated :

Sanction letter no. and date	Purpose	Amount
(Please give here details of Sanc. letters)	(Selected activity under priority scheme of	
1.	RCH-II	(Amount of sanctions)
2.		
3.		

Certified that out of Rs. () of grants-in-aids sanctioned during the financial year () in favour of the DHS _____ by the Department of Family Welfare, Govt. of India vide letter nos. (given above) and Rs. _____ on account of unspent balance of the previous year (s), a sum of Rs. _____ has been utilized for the purpose for which it as sanctioned and that the balance of Rs. _____ remained as unutilized at the end of the year, will be adjusted towards the grants-in-aid payable during the next year.

Further certified that I have satisfied myself that the conditions, on which the grants-in-aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Checks exercised:

Examining of

- 1.Ledgers
- 2.Monthly & Quarterly statements of expenditure
- 3.Fund position reports
- 4.Annual audited account

Signature

Name of the Chartered Accountant
Stamp of Chartered Accountancy firm with date
(Verified from annual audited accounts & found correct)

Executive Director DHS(With Seal of Office)

- Note:**
- (1) Unspent balance/Unutilized amount of previous year plus released of funds during the year under audit are the "total funds available."
 - (2) Closing balance of the year means "amount remained un-utilized or not spent,."

**REPORTING REQUIREMENTS -
“BLOCK LEVEL”**

Reporting from Blocks to Districts

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
1	Statement of Expenditure (SoE)	<ul style="list-style-type: none"> ✓ Should be based on books of accounts ✓ Advances should not be reported as expenditure ✓ Statement of fund position (SFP) should be sent along with SoE ✓ In case any funds are received under NDCPs, SoE reporting for the same also needs to be done by the Block 	Monthly (By 30 th of the month)	BMO/ BMHO	Block Accountant / Block Programme Manager	District Health Society
2	Reporting of Interest Fund	<ul style="list-style-type: none"> ✓ Should include the interest earned on all the bank accounts 	Half-yearly (At the end of every six months)	BMO/ BMHO	Block Accountant/ Block Programme Manager	District Health Society
3	Utilization Certificate	<ul style="list-style-type: none"> ✓ The blocks should decide on the deadline for receiving the UCs from the CHCs, PHCs & Sub-Centers under their jurisdiction and send consolidated UCs to the DHS. ✓ UCs also need to be submitted for any funds received under NDCPs 	Annual (30 th April of the following year)			

Reporting from Blocks to Districts

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
4	Statement of Advances	<ul style="list-style-type: none"> ✓ As per the format provided in the MIS ✓ Should be reconciled with books of accounts 	Quarterly	BMO/ BMHO	Block Accountant / Block Programme Manager	District Health Society

Note: In addition to the above,

- *Number/ Frequency of meetings taking place should also be reported on periodical basis*
- *Major financial decisions taken during these meetings should also be reported*
- *Bank Reconciliation Statement should also be submitted on a Monthly basis*

Format of Statement of Expenditure

Linkage of Heads to FMR Format (Eg.)	S.No	Activity	A	B	C = (A+B)	D	E	F = (D+E)	G = (C-F)
			Amount Received Till the Beginning of the Month	Amount Received During the Month	Total Amount Received Till date	Expenditure at the Beginning of the Month	Expenditure During the Month	Total Expenditure Till Date	Closing Balance
	A	RCH Flexipool							
	1	Salary to LT							
	2	Salary to PHN							
	3	Salary to Additional ANM RCH							
	4	Mobility at Block							
	5	Mobility at CHC							
	6	Mobility at PHC							
	7	Family Welfare							
A.1.4	8	JSY Payments to Mothers							
	9	JSY Payments to ASHAs							
	10	JSY Admin Cost							
	11	Any Other (to be specified)							
	B	NRHM Additionalities							
	1	MO Allowance							
	2	Salary to Accountants							
	3	Salary to Ayush							
	4	Salary to BPM							
	5	Salary to DEO							
	6	Salary to GNM at CHC							
	7	Salary to GNM at PHC							
	8	Salary to GNM at Sub-Center							
	9	OE for BPMU							
	10	Mobility for BPMU							
	11	Office Furniture for BPMU							
	12	ASHA Monthly Meeting							
	13	AMG at CHC							
	14	AMG at PHC							
B.2.4	15	Untied Funds for VHSC							
B.2.1	16	Untied Funds at CHC							
B.2.2	17	Untied Funds at PHC							
B.2.3	18	Untied Funds at Sub-Centers							
	19	Any Other (to be specified)							
	C	R I Strengthening Projects (Immunization)							
	1	Alternate Vaccine Distribution System							
	2	Pulse Polio Programme							
	3	Social Mobilization							
	4	Any Other (to be specified)							

Format of Statement of Interest Fund

Name of the Block:																										
Statement for the Interest Earned for the period ended:																										
Sl. No.	Name of the Facility	NRHM (Including Part A, Part B & Part C of PIP)			IDD			IDSP			NVBDCP			NLEP			NBCP			RNTCP			Total			
		O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	O/B	Intt. Earned during the period	C/B	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Col.(1+4 +7+10+13 +16+19)	col.(2+5 +8+11+14 +17+20)	col.(3 +6+9 +12+15+18 +21)	
1	CHC																									
2	CHC																									
3	PHC																									
4	PHC																									
5																									
	Total																									

Prepared and Checked by:
Block Accountant

Signature of the Block Medical Officer In- Charge

Financial Management Group, NRHM

Format of Utilization Certificate

Form No. GFR – 19 A

Name of the Block _____

Reproductive & Child Health Programme Phase II

Utilization Certificate for the Year: _____

Dated: _____

Sanction Letter No. and Date	Purpose	Amount
(Please give here details of Sanction Letters)	(Activity under RCH Phase II)	(Amount of Sanctions)
1.		
2.		
3.		

Certified that out of Rs. _____ of grants – in – aids sanctioned during the Financial Year _____ in favour of the Block..... by the District Health Society _____ vide letter nos. (given above) and Rs. _____ on account of unspent balance of the previous year(s), a sum of Rs. _____ has been utilized for the purpose for which it was sanctioned and that the balance of Rs. _____ remained as unutilized at the end of the year will be adjusted towards the grants – in – aid payable during the next financial year.

Further certified that I have satisfied myself that the conditions, on which the grants – in – aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

1.

2.

3.

Signature of the Block Accountant

Signature of the Block Medical Officer

**REPORTING REQUIREMENTS -
“CHC/PHC LEVEL”**

Reporting from CHC/PHC to Supervisory Unit

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
1	Statement of Expenditure	<ul style="list-style-type: none"> ✓ Units in line should decide the cycle for FMR reporting ✓ By the 26th of the month, monthly SoEs from the sub-centers & VHSCs should be received / collected ✓ If in a particular month there is no expense at the CHC/ PHC, a nil SoE report should be submitted to the block ✓ In case any funds are received under NDCPs, SoE reporting for the same also needs to be done by the CHC/PHC 	Monthly (28 th of the Month)	Medical Officer in charge	CHC /PHC Accountant	Block/ Supervisory unit
2	Utilization Certificate	<ul style="list-style-type: none"> ✓ To submit the yearly UC duly signed by the medical officer in-charge of the CHC / PHC. ✓ UC also needs to be submitted for any funds received under NDCPs. 	Annual (30 th April of the following year)			
3	Statement of Advances	<ul style="list-style-type: none"> ✓ As per the format provided in the MIS ✓ Should be reconciled with books of accounts 	Quarterly			

Note: In addition to the above,

- Number/ Frequency of meetings taking place should also be reported on periodical basis
- Major financial decisions taken during these meetings should also be reported
- Bank Reconciliation Statement should also be submitted on a Monthly basis

Format of Statement of Expenditure

Name of CHC/PHC:

Bank Account No:

S. No	Activity	A	B	C	D = (B+C)	E	F	G = (E+F)	H = (A+D-G)
		Opening Balance (Beginning of the FY)	Amount Received (in current FY) Till the Previous Month	Amount Received During the Month	Total Amount Received (in current FY) Till date	Expenditure (in current FY) Till the Previous Month	Expenditure During the Month	Total Expenditure (In current FY) Till Date	Unspent Balance
1	JSY								
a)	Paid to Beneficiary								
b)	Paid to ASHAs								
c)	JSY Admin Cost								
2	Mobility Support for Doctors								
3	ASHA Monthly Meetings								
4	Immunization								
a)	Alternate Vaccine Distribution System								
b)	Social Mobilization								
5	Annual Maintenance Grants								
6	Family Welfare (Family Planning)								
a)	Compensation for Sterilization to Beneficiary								
b)	Compensation to Motivator								

Format of Utilization Certificate

Form No. GFR – 19 A

Name of the CHC/ PHC _____
Reproductive & Child Health Programme Phase II
Utilization Certificate for the Year: _____

Dated: _____

Sanction Letter No. and Date	Purpose	Amount
(Please give here details of Sanction Letters) 1. 2. 3.	(Activity under RCH Phase II)	(Amount of Sanctions)

Certified that out of Rs. _____ of grants – in – aids sanctioned during the Financial Year _____ in favour of the CHC/ PHC..... by the Block _____ vide letter nos. (given above) and Rs. _____ on account of unspent balance of the previous year(s), a sum of Rs. _____ has been utilized for the purpose for which it was sanctioned and that the balance of Rs. _____ remained as unutilized at the end of the year will be adjusted towards the grants – in – aid payable during the next financial year.

Further certified that I have satisfied myself that the conditions, on which the grants – in – aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- 1.
- 2.
- 3.

Signature of the CHC/PHC Accountant

Signature of the Medical Officer In-charge of the
CHC/PHC

**REPORTING REQUIREMENTS -
“RKS LEVEL”**

Reporting from RKS to Supervisory Unit

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
1	Statement of Expenditure (SoE)	<ul style="list-style-type: none"> ✓ Units in line should decide the cycle for SoE reporting. ✓ To ensure that by 28th of the current month the monthly SoE is submitted to the supervisory unit. ✓ If in a particular month, there is no expense at the RKS, a nil SoE report should be submitted to the supervisory unit. 	Monthly (28 th of the Month)	Superintendent / Medical Officer	RKS Accountant	Supervisory Unit
2	Utilization Certificate	<ul style="list-style-type: none"> ✓ UC to be submitted along with the annual audit report to the CMHO at DHS and Mission Director at SHS 	Annual (31st May of the following year)			
3	Statement of Advances (if any)	<ul style="list-style-type: none"> ✓ As per the format provided in the MIS ✓ Should be reconciled with books of accounts 	Quarterly			

Note: In addition to the above,

- Number/ Frequency of meetings taking place should also be reported on periodical basis
- Major financial decisions taken during these meetings should also be reported

Format of Statement of Expenditure

S.No	Activity	A	B	C	D = (B+C)	E	F	G = (E+F)	H = (A+D-G)
		Opening Balance (Beginning of the FY)	Amount Received (in current FY) Till the Previous Month	Amount Received During the Month	Total Amount Received (in current FY) Till date	Expenditure (in current FY) Till the Previous Month	Expenditure during the Month	Total Expenditure (In current FY) Till Date	Unspent Balance
1	RKS Corpus Grants								

Details of opening and unspent balances

	Cash Balance	Bank Balance	Advances	Total
Opening Balance at the beginning of the month				
Unspent Balance at the end of the month				

Format of Utilization Certificate

Form No. GFR – 19 A

Name of the RKS _____
Reproductive & Child Health Programme Phase II
Utilization Certificate for the Year: _____

Dated: _____

Sanction Letter No. and Date	Purpose	Amount
(Please give here details of Sanction Letters) 1. 2. 3.	(Activity under RCH Phase II)	(Amount of Sanctions)

Certified that out of Rs. _____ of grants – in – aids sanctioned during the Financial Year _____ in favour of the RKS.....
by the Block _____ vide letter nos. (given above) and Rs. _____ on account of unspent balance of the previous year(s), a
sum of Rs. _____ has been utilized for the purpose for which it was sanctioned and that the balance of Rs.
_____ remained as unutilized at the end of the year will be adjusted towards the grants – in – aid payable during the next financial
year.

Further certified that I have satisfied myself that the conditions, on which the grants – in – aid was sanctioned, have been duly fulfilled and that I have
exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- 1.
- 2.
- 3.

Signature of the RKS Accountant

Signature of Superintendent/ MO-in Charge

**REPORTING REQUIREMENTS -
“SUB CENTER LEVEL”**

Reporting from Sub Centres to Supervisory Units

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
1	Statement of Expenditure (SoE)	<ul style="list-style-type: none"> ✓ Units in line should decide the cycle for SoE reporting. ✓ To ensure that by the 25th of the month the monthly SoE are collected from the VHSCs, if applicable ✓ If in a particular month, there is no expense at the Sub-centre, a nil SoE report should be submitted to the supervisory unit. ✓ SoE reporting for funds received under NDCP should also be done. 	Monthly (26 th of the Month)	Supervisory Medical In Charge	ANM	Supervisory Unit
2	Utilization Certificate	<ul style="list-style-type: none"> ✓ UC should be annually duly signed by the ANM of the sub-centre along with the vouchers ✓ ANM should review the UC prepared by the ASHA of the VHSCs for correctness and counter sign the same before submitting / forwarding it to the block / supervisory unit ✓ Utilization Certificate also needs to be submitted for any funds received under NDCPs 	Annual (30 th April of the following year)			

Reporting from Sub Centres to Supervisory Units

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
3	Statement of Advances (if any)	<ul style="list-style-type: none"> ✓ As per the format provided in the MIS ✓ Should be reconciled with books of accounts 	Quarterly	Supervisory Medical Charge In	ANM	Supervisory Unit

Note: In addition to the above,

- *Number/ Frequency of meetings taking place should also be reported on periodical basis*
- *Major financial decisions taken during these meetings should also be reported*
- *Bank Reconciliation Statement should also be submitted on a Monthly basis*

Format of Statement of Expenditure

S.No	Activity	A	B	C = (A+B)	D	E	F = (D+ E)	G = (C- F)
		Amount Received Till the Beginning of the Month	Amount Received During the Month	Total Amount Received Till date	Expenditure at the Beginning of the Month	Expenditure During the Month	Total Expenditure Till Date	Closing Balance
1	JSY							
a)	Paid to Beneficiary							
b)	Paid to ASHAs							
2	United Fund of sub-centre							
3	United Fund of VHSC							
a)	VHSC - 1							
b)	VHSC - 2							
c)	VHSC - 3							
4	Annual Maintenance Grant of sub - centre							
	Signature of ANM							

Format of Utilization Certificate

Form No. GFR – 19 A

Name of the Sub Center: _____

Reproductive & Child Health Programme Phase II:

Utilization Certificate for the Year:

Dated:

Sanction Letter No. and Date	Opening Balance	Funds received in Current Year	Expenditure in Current Year	Balance (If any)
(Please give here details of Sanction Letters) 1. 2. 3.				

Further certified that I have satisfied myself that the conditions, on which the grants – in – aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- 1.
- 2.
- 3.

Signature of ANM

Supervisory Medical In-Charge

**REPORTING REQUIREMENTS -
“VHSC LEVEL”**

Reporting from VHSCs to Supervisory Units

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
1	Statement of Expenditure	<ul style="list-style-type: none"> ✓ Units in line should decide the cycle for SoE reporting ✓ The ANM should review the SoE along with books of the VHSC to ensure correct reporting. ✓ If in a particular month there is no expense form the VHSC, a nil SoE report should be submitted to the supervisory unit. ✓ SoE reporting for funds received under NDCP should also be made. 	Monthly (25 th of the Month)	Supervisory ANM	ASHA	Supervisory Unit
2	Utilization Certificate	<ul style="list-style-type: none"> ✓ To submit the UC annually duly signed by the ANM of the sub-centre along with the vouchers. ✓ ANM should review the UC prepared by the ASHA of the VHSCs for correctness and counter sign the same before submitting / forwarding it to the block / supervisory unit ✓ Utilization Certificate also needs to be submitted for any funds received under NDCPs. 	Annual (30 th April of the following year)			

Reporting from VHSCs to Supervisory Units

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
3	Statement of Advances (if any)	<ul style="list-style-type: none"> ✓ As per the format provided in the MIS ✓ Should be reconciled with books of accounts 	Quarterly	Supervisory ANM	ASHA	Supervisory Unit

Note: In addition to the above,

- *Number/ Frequency of meetings taking place should also be reported on periodical basis*
- *Major financial decisions taken during these meetings should also be reported*
- *Bank Reconciliation Statement should also be submitted on a Monthly basis*

Format of Statement of Expenditure

S. No	Activity	A	B	C	D = (B+C)	E	F	G = (E+F)	H = (A+D-G)
		Opening Balance (Beginning of the FY)	Amount Received (in current FY) Till the Previous Month	Amount Received During the Month	Total Amount Received (in current FY) Till date	Expenditure (in current FY) Till the Previous Month	Expenditure During the Month	Total Expenditure (In current FY) Till Date	Unspent Balance
1	United Fund of VHSC							*Please fill Note 1	

* **Note 1:** Out of the amount of Rs.10, 000 sanctioned for the year (Reporting Year) towards Untied Fund for VHSC, only Rs..... has been utilised and the remaining utilisation of Rs..... relates to the previous years.

Details of opening and unspent balances

	Cash Balance	Bank Balance	Advances	Total
Opening Balance at the beginning of the month				
Unspent Balance at the end of the month				

Format of Utilization Certificate

Form No. GFR – 19 A

Name of the VHSC: _____

Reproductive & Child Health Programme Phase II:

Utilization Certificate for the Year:

Dated:

Sanction Letter No. and Date	Opening Balance	Funds received in Current Year	Expenditure in Current Year	Balance (If any)
(Please give here details of Sanction Letters) 1. 2. 3.				

Further certified that I have satisfied myself that the conditions, on which the grants – in – aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- 1.
- 2.
- 3.

Signature of ASHA

Signature of Supervisory ANM

**REPORTING: OVERALL STATUS OF FINANCIAL
MANAGEMENT ASPECTS**

Reporting: Overall Status of Financial Management Aspects

- ✓ FMG has recently developed certain MIS formats for the states to report the status on some key financial management aspects such as audit, staff position, fund position etc. Separate set of information has to be provided on monthly and quarterly basis.
- ✓ These have been developed to strengthen the overall financial management & monitoring through identifying any substantial gaps at the state level and further the streamlining the process for collection of information on implementation of initiatives taken from time to time such as concurrent Audit, Tally, deployment of FM staff, training requirements, state share contribution etc.
- ✓ States are required to submit the requisite information in the prescribed formats (circulated in August 2010) to the FMG on monthly as well as quarterly basis

MIS	Timeline
Monthly	By 10 th of the following month
Quarterly	By 10 th of following quarter

Monthly MIS Reporting

Parameter	Details to be provided
Concurrent Audit	<ul style="list-style-type: none"> • No. of districts covered by the Concurrent Auditor in the month
Information on Financial Management/ Workshops Planned by the state	<ul style="list-style-type: none"> • Financial Review Meeting held in the month with topics • Trainings/ Workshops conducted by the state in the month with topics • Further training requirements identified
Vacancy Position of Finance & Accounts Staff	<ul style="list-style-type: none"> • Sanctioned posts of F&A at State and District level • Positions filled and names of respective personnel • Vacant positions and reasons for vacancy • Action taken & tentative date for filling up the vacancy(s)
Statement of Fund position	<ul style="list-style-type: none"> • Statement giving details of the opening balance of cash and bank at the beginning of the month, funds received during the month, expenditure incurred and closing balance, amount of state share contribution and bank interest earned

Detailed Format is Appended as Annexure I

Quarterly MIS Reporting

Parameter	Details to be provided
Statutory Audit	<ul style="list-style-type: none">• Date of State's reply to the DO letter on audit observation with reference no. (for the latest statutory audit submitted)
Concurrent Audit	<ul style="list-style-type: none">• No. and names of districts where appointment of concurrent auditor is in process• No. and 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 Center
Tally ERP 9	<ul style="list-style-type: none">• Status of procurement of Tally and training at state, district and block level• Status of implementation of Tally ERP 9• Is the FMR/ SoE being prepared through Tally
RCH I- Unspent Balance	<ul style="list-style-type: none">• Status of any RCH I unspent balance with State/ UT• Tentative date of refund, if any balance available

Quarterly MIS Reporting contd..

Parameter	Details to be provided
15% State Contribution	<ul style="list-style-type: none">• Amount contributed by State (into SHS main account)• Date of Credit in Bank Account with copy of Bank Statement confirming the credit
E- Banking	<ul style="list-style-type: none">• Status of fund transfer through e-transfer• Name of the bank through which funds are transferred• MIS Generated
Quarterly FMR Analysis	<ul style="list-style-type: none">• Status of State's reply to FMR analysis of the last quarter
Status of Advances & Facilities	<ul style="list-style-type: none">• Status of advances released and adjusted against expenditure as per the Performa <i>(attached as Annexure III a and b)</i>

Detailed Format is Appended as Annexure II

**OTHER FINANCIAL MONITORING
ACTIVITIES**

Other Monitoring Activities

In addition to the Financial Reporting requirements, certain ancillary monitoring activities need to be performed at each supervisory level and by various stakeholders. Some of the financial monitoring activities which are supposed to be carried out under NRHM include:

- a) Field visits by various Supervisory units to the units under their jurisdiction**
- b) Periodical Financial Analysis by GoI and States**
- c) Periodical meetings at supervisory level**
- d) Common/ Joint Review Missions/ Mid term review**
- e) External Reviews**

FIELD VISITS

Field Visits by Supervisory units

- ✓ Officials of the supervisory units need to make periodic visits to their subordinate units to ensure that:
 - Efficient and sound financial management system is in place
 - Financial guidelines & policies are adhered to at units under their jurisdiction
 - Assist them in any difficulty being faced in implementation/ carrying out desired financial management compliances
 - Proper books of accounts are being maintained
- ✓ Following field visits are suggested at various levels:

Supervisory Unit	Subordinate unit	Frequency	Responsibility
GoI	State	Quarterly/As & when required	Team of finance Consultants from FMG
State	District	Monthly	State Accounts Manager, sometimes accompanied by State Finance Manager
District	Blocks	Monthly	District Accounts Manager
Blocks	CHC/ PHC/SC/ VHSC	Fortnightly	Block Accountant

- ✓ In order to facilitate & make field visits more effective:
 - Annual / periodical schedule of field visits should be prepared and followed
 - A team of finance personnel should be decided for the visits & responsibility assigned
 - Process of follow up on observations made during the field visits should be established & enforced

Field Visits by Supervisory units

Key Aspects to be covered during Field Visits

Finance Staffing

Any vacancies in the finance staff, clear roles /responsibilities under taken by them, adequate understanding of Accounting/ Reporting requirements, any specific capability issues/ training needs, etc.

Accounting and Fund Flow

Funds are received on timely basis & as per approved budget, adequate understanding of booking keeping/accounting requirements, books of accounts are well maintained & up-to-date, appropriate accounting software has been implemented etc. E-banking/ electronic transfer has been adopted.

Internal Controls

Overall environment of control & accountability exist, adequate compliance with internal controls procedures relating to cash, expenditure payments, safeguarding of fixed assets etc. Monitoring of unspent balances of programmes already closed, settlement of advances etc.

Financial Reports

Adequate basis is used for preparation of financial reports, correct formats are used, timeliness for submission of these reports are adhered to, etc.

Audit

Timely appointment of auditors, fee/ coverage/ scope of work is as per guidelines, timely conduct & submission of reports with adequate quality, effective follow up & actions taken on issues identified.

A sample checklist for the field visits as provided in the NRHM Financial guidelines is appended as Annexure IV

Field Visits by Supervisory units

Monitoring Activities to be carried out by the block

There is a need to institutionalize the process of monitoring at the block level. Hence, the block accountant needs to constantly monitor the various CHCs, PHCs and sub-centres which fall under his jurisdiction. For this, fortnightly visits should be made by the block accountant to the units under the block and carrying out the following activities:

S. No	Activity	Purpose	Frequency
1	Monthly / quarterly meetings with the CHC & PHC accountants	<ul style="list-style-type: none">• To monitor the utilization of funds (against budgets allotted) and compliance with various accounting and reporting requirements• To update them about the changes in guidelines / formats (if any)• To help them clarify any accounting / financial management issues being faced by them• To identify specific training/ capacity building requirements (if any)	Monthly/ Quarterly
2	Meetings with the ANMs	<ul style="list-style-type: none">• To monitor the utilization of funds (against budgets allotted) and compliance with various accounting and reporting requirements• To clarify any accounting / financial management issues being faced by them• To identify specific training/ capacity building requirements (if any)	Quarterly/ Six Monthly

Field Visits by Supervisory units

S. No	Activity	Purpose	Frequency
3	Conduct field visits to the peripheral units (An indicative checklist for the field visits has been appended as Annexure V)	<ul style="list-style-type: none"> • To review compliance with various accounting, book keeping and reporting requirements • To identify issues at these units (e.g. staff vacancies, lack of understanding of the staff on the accounting/ reporting requirements etc.) and report the same to the supervisory units • To assess overall internal controls environment in respect of finance function • To identify units which require further handholding support • To provide onsite support and guidance in improving the accounting/ reporting activities at these units 	Monthly/ Quarterly
4	Detailed review of SoE/FMR received	<ul style="list-style-type: none"> • To ensure that the FMRs/ SoEs are submitted as per the prescribed format • In case of non-compliance, the reports should be sent back for re-work • To check the authenticity of the SOE/ FMRs received by applying certain checks, such as <ul style="list-style-type: none"> ○ Ensuring arithmetic accuracy ○ Ensuring proper classification of expenditure ○ Comparison of expenditure with physical achievements reported, expenditure reported under previous SOE/ FMR and budget, etc. 	Monthly

Field Visits by Supervisory units

Field Visit Report

Name of the unit:

Date of visit:

I. Key Observations/ Issues

(This section should highlight key issues/ observations made on various financial management aspects based on the checklist filled for field visit. Necessary factual data and analysis should also be provided under each point. It should highlight both the weaknesses and good practices being followed at the unit. In addition, it should also highlight the issues which are pending from the last visit to the same unit and no action has been taken to rectify them.)

- **Issues/ Observations made during the current visits**
- **Issues/ Observations from the last visit on which no action has been taken**

II. Key Recommendations and timelines for implementation

(This section should provide recommendations/ specific actions suggested to address the issues highlighted above and the expected timelines for implementing the recommendations.)

S. No	Issue/ Observation	Recommendation/ Action suggested	Expected timeline for implementation

Annexures to be attached to the report:

- Annexure I: List of people met
- Annexure II: List of Documents/ Records Reviewed
- Annexure III: Checklist for field visit

PERIODICAL FINANCIAL ANALYSIS

Periodical Financial Analysis

The state and central finance officials need to carry out certain financial analysis to understand the utilization levels and progress of programme implementation. Following kinds of analysis can be carried out by them:



Financial Analysis

- **Budget Vs. Expenditure Analysis**
- **Physical Vs. Financial Performance**
- **Specific Analysis on performance of certain important schemes**
- **Low/ High Performing districts**

Periodical Financial Analysis

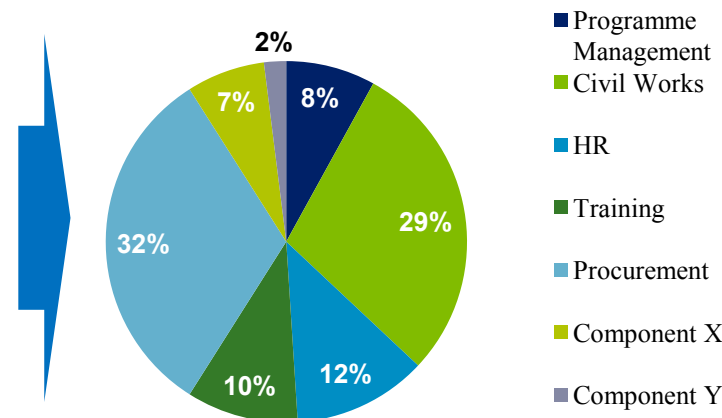
Budget vs. Expenditure Analysis

Indicative Analysis Templates

✓ Following illustrative templates/ pie charts can be used to tabulate and present the data analysis

Component	Budget Allocated	Funds Released	Expenditure	Utilization %
Programme Management				
Civil Works				
Human Resources				
Training				
Procurement				

ILLUSTRATIVE



✓ Some hints for carrying out the analysis:

- Compare total Budget allocated to the total expenditure
- Analyze component wise expenditure incurred Vs. the respective Budget allocation to identify components which have exceeded the budget estimate and identify components with low/ nil utilization
- Analyze component wise expenditure incurred Vs. the respective Funds released to identify high and low utilization components for the state
- Specific explanations / clarifications should be sought in respect of abnormal variances
- Check in case components exceed their prescribed limit e.g. in case programme management utilization exceeding 6% of the total utilization

Illustration- FMR Analysis

An extract of 'Part A' of the FMR of state 'X' for the 3rd quarter (FY 2010-11) is presented below. Necessary Financial Analysis needs to be carried out at the state level before forwarding the same to the FMG

Rs. (In Lac)

Activity No.	Activity	SPIP(2010-11)	Utilization (Dec.2010)	% Utilization
A.1	Maternal Health(Other than JSY)	1396.37	880.32	63.04%
A.2	Child Health	2023.72	605.56	29.92%
A.3	Family Planning Services(Other than Compensation & Camps)	97.30	199.47	205.01%
A.4	Adolescent Reproductive and Sexual Health/ARSH	199.20	63.11	31.68%
A.5	Urban RCH	2853.06	1636.36	57.35%
A.6	Tribal RCH	811.00	21.95	2.71%
A.7	Vulnerable Groups	8.75	213.94	2445.03%
A.8	Innovations/PPP/ NGO	629.80	197.09	31.29%
A.9	Infrastructure & Human Resources	771.94	453.87	58.80%
A.10	Institutional Strengthening	376.87	101.48	26.93%
A.11	Training	1074.53	387.76	36.09%
A.12	BCC / IEC	873.86	332.59	38.06%
A.13	Procurement	375.40	132.56	35.31%
A.14	Programme Management	876.15	459.10	52.40%
	TOTAL RCH- Base Flexipool	12367.95	5685.16	45.97%
A.1.4	Janani Suraksha Yojana	2237.86	1328.26	59.35%
A.3.1.2-5	Compensation for Female/Male Sterilisation/NSV and Female Sterilisation Camps	2371.58	796.08	33.57%
	TOTAL RCH- Demand Side	4609.44	2124.34	46.09%
	GRAND TOTAL	16977.39	7809.50	46.00%

Illustration- FMR Analysis

Illustrative Analysis

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	TOTAL RCH- Demand Side	4609.44	2124.34	46.09%
	GRAND TOTAL	16977.39	7809.50	46.00%

- State has reported expenditure less than 30% under Institutional Strengthening (26.93%) and Child Health (29.92%) of the approved PIP.
- Further, breakup of expenditure under these heads should be analyzed.
- Reasons for low expenditure should be clarified.
- Actions need to be proposed to improve the utilization in the qtr IV

- Negligible amount of expenditure has been reported by the State in the activity head of Tribal RCH (2.71%) of the approved PIP.
- The reasons for low expenditure needs to be clarified. Action needs to be proposed to improve the utilization in the 4th quarter.

- Expenditure of Rs. 213.94 Lakhs reported under Vulnerable Groups is 25 times of the approved PIP of Rs. 8.75 Lakhs.
- Reasons for this very high expenditure may be clarified and also if approval was taken in advance.

- Utilization under Janani Suraksha Yojna is low as compared to the general average performance of states/ national average.
- Specific reasons for low disbursement should be identified – systemic/ fund constraint, etc..

Out of the approved annual SPIP of Rs.169.77 cr, reported expenditure is only Rs 78.09 cr till 3rd Quarter of 2010-11 under RCH Flexi pool i.e. only 46% which is very low – Need to analyze key components where expenditure is low

Periodical Financial Analysis

In addition to the overall Budget Vs. Expenditure Analysis certain other qualitative analysis should also be attempted

Physical Vs. Financial Progress

- Physical and Financial performance independent of each other are not consequential to the success of the programme. The physical achievement as reported by the programme division needs to be reconciled with the financial progress to get a real picture of the level of programme implementation.

Hints : Physical Vs. Financial Mapping for some of the Major Activities

JSY

Total disbursement made under JSY should be reconciled with the no. of Institutional Deliveries taking place in Govt./Accredited Institutions and corresponding rates of incentive per beneficiary under each category

Family Planning Service

Total amount of compensation paid should be reconciled using no. of beneficiaries and the standard rates of FP compensation

RCH / Melas

Expenditure per mela/ camp should be derived considering the no. of Camps/ Melas organized during the period & should be analyzed in the light of activities carried out & beneficiaries served during camps.

Referral Transport

Total expenditure on RT should be reconciled using the rate of incentive paid to beneficiaries and ASHAs

HR/ Infrastructure

Total manpower costs should be reconciled using data on no. of employees with their respective salary ranges

Periodical Financial Analysis

Specific analysis of certain important schemes

- This analysis can be carried out the district/ sub district level to understand the quantum of funds disbursed under various schemes like JSY scheme at any point in time. This can help in determining the no. of beneficiaries and can be compared to the previous year's beneficiaries to realize the performance of the scheme

Analysis of Low/ High Performing Districts

- A periodical analysis should be carried by the States to find out their low and high performing districts. This can be done by analyzing the FMRs sent by them monthly.
- This will aid in understanding reasons for low performance in certain districts which should be followed by visits by state officials to aid the districts in programme implementation.

CASE STUDY

Case Study - Financial Analysis of the FMR

The GoI provides budgetary allocation for funding RCH programme under various heads to all states & UTs of India. Financial Monitoring Reports (FMR) for State A and for the country as a whole (for the financial year 2008-09) are provided below:

Table 1 – FMR for State- A (Rs lakhs)

S.No	Activity	Budget	Utilization	%age Utilisation
State – A				
A.1	Maternal Health	17381.32	16180.81	93.09%
A.2	Child Health	79.50	123.31	155.11%
A.3	Family Planning Services	3794.24	3008.03	79.28%
A.4	Adolescent Reproductive and Sexual Health/Arsh	0.25	0.00	0.00%
A.5	Urban RCH	312.21	65.16	20.87%
A.6	Tribal RCH	0.00	0.00	0
A.7	Vulnerable Groups	0.00	0.00	0
A.8	Innovations/PPP/ NGO	1609.00	1395.19	86.71%
A.9	Infrastructure & Human Resources	2000.00	0.00	0.00%
A.10	Institutional Strengthening	958.80	0.00	0.00%
A.11	Training	1534.31	238.68	15.56%
A.12	BCC / IEC	805.14	269.80	33.51%
A.13	Procurement	1324.00	73.11	5.52%
A.14	Programme Management	848.70	1401.74	165.16%
A.15	Others	0.00	0.00	0
	Total	30647.47	22755.83	74.25%

Table 2 - Opening and Closing Balance for the FY 2008-09 of State A

Particulars	Opening Balance	Closing Balance
Cash and Balances	6,500	8,000
Advances	5,000	6,600
Total	11,500	14,600

Table 3 – National FMR including all states and UTs (Rs Lakhs)

S.No	Activity	Budget	Utilization	%age Utilisation
National Level				
A.1	Maternal Health	152877.84	137966.22	90.25%
A.2	Child Health	18911.82	9602.90	50.78%
A.3	Family Planning Services	54302.07	43886.80	80.82%
A.4	Adolescent Reproductive and Sexual Health/Arsh	2119.01	1145.75	54.07%
A.5	Urban RCH	14106.52	5435.11	38.53%
A.6	Tribal RCH	3675.06	2156.88	58.69%
A.7	Vulnerable Groups	1822.40	67.55	3.71%
A.8	Innovations/PPP/ NGO	13187.97	5720.53	43.38%
A.9	Infrastructure & Human Resources	52199.10	22963.84	43.99%
A.10	Institutional Strengthening	9094.17	3980.05	43.76%
A.11	Training	17072.67	10471.80	61.34%
A.12	BCC / IEC	11191.42	7044.48	62.95%
A.13	Procurement	31691.89	22345.71	70.51%
A.14	Programme Management	14181.76	9506.94	67.04%
A.15	Others	0.00	0.00	0
	Total	396433.70	282294.54	71.21%

Based on the data of FMR provided:

1. Analyse the performance of State A. Also, compare the performance of State A with the national level performance for the programme.
2. Comment on the opening and closing balance of State A.
3. Identify the queries which you may have from the Programme Manager/ Finance Manager of State A based on the above data.

Solution- Case study

Indicative Answers:

1. Analyse the performance of State A. Also, compare the performance of State A with the national level performance for the programme.

1. Performance of State A

- Utilization under Child Health, Maternal Health and Programme Management is very high.
- No allocation and hence no utilization is observed under Tribal RCH and vulnerable groups.
- Nil Expenditure has been reported under Infrastructure and Human Resources and Institutional Strengthening even after substantial budget allocation under these heads.
- Low utilization under important components of procurement and training.

Comparison to National Level Performance

- Utilization under Child Health, Programme Management and Innovations and PPP is way beyond national average.
- Around 43% utilization can be observed under Infrastructure and HR and Institutional Strengthening on the national level as compared to Nil utilization in State A.
- Utilization under Procurement and Training is way below national average for State A.

This shows that State A needs to improve upon/ look into reasons for nil/ minimal expenditure under components wherein national average seems to be reasonable. Though State A's overall utilization is close to the National Average of total utilization, it can be attributed only to 3 main components of Child Health, Maternal Health and Programme Management.

1. Cash & Bank and Advance Balances:

- a. Overall “Cash & Bank and Advance” Balances have increased by almost 27 % over the year.
 - i. Cash & Bank Balances have increased by approx.. 23%
 - ii. Advances have increased by approx.. 32%
- b. Almost 50% of the fund received during the year remained blocked in unspent balance on an average (derived fund received Rs. 25,855 Lac)
- c. Party-wise Age- analysis of the advances should be carried out in detail.
- d. Major balances of advances outstanding above six months and all advances which are outstanding above one year should be re-confirmed and urgently recovered/pursued.

3. Identify the queries which you may have from the Programme Manager/ Finance Manager of State A based on the above data

- What is the reason for utilisation % greater than 100% for Child Health and Programme Management? Is it because the budget did not represent the actual requirement or is it payment for previous year’s expenditure? Also, how were the funds arranged for the same (possible source – unutilised advances lying at various levels).
- What is the reason for low procurement? Is it that the procurement guidelines are not clear or there is lack of participation by the contractors?
- What are the reasons for low training expenditure of only 16% as compared to the national average of 61.3%. Is it because the staff doesn’t require training or lesser trainings were planned for them during the year?
- What are the reasons for almost nil expenditure under Infrastructure and Human Resources and Institutional Strengthening even after substantial budget allocation under these components? What are the constraints being faced in implementing activities planned under these heads?
- Why no budget has been allocated under Tribal RCH and Vulnerable groups? Is it because they have been neglected or there is no need for the same in the state?

SELF ASSESSMENT

Self Assessment

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

1. Importance of Monitoring includes which of the following:
 - a. To determine whether the funds are well utilized
 - b. To ensure easy facilitation and timely completion of statutory audit
 - c. To ensure timely consolidation of reports at the state level to provide timely reporting
 - d. All of the above

2. MIS Formats have been developed to:
 - a. Strengthen the overall financial monitoring under NRHM
 - b. Further streamline the process for collection of information
 - c. Only a
 - d. Only b

3. What is the frequency for the state to submit the Financial Monitoring Report to the center?
 - a. Within 30 days
 - b. Within 60 Days
 - c. Within 90 days
 - d. None of the above

Self Assessment

4. Which of the following reporting activities are generally to be performed annually?
 - a. Submission of SoEs / FMRs
 - b. Submission of UCs
 - c. Completion of BRS along with confirmation of balances from Bank
 - d. Closing of books of accounts

5. What is the frequency by which districts need to send the Statement of Interest Earned to the SHS?
 - a. Semi- annually
 - b. Annually
 - c. Quarterly
 - d. None of the above

6. What is the frequency of field visits to be made by the block accountant?
 - a. Fortnightly
 - b. Monthly
 - c. Weekly
 - d. Bi- monthly

Self Assessment

7. Which of the following monitoring activities is not conducted by the block accountant?
 - a. Conducting periodical field visits to the peripheral units
 - b. Submission of Statement of Fund Position
 - c. Conducting periodical meetings with CHC/PHC accountants
 - d. Detailed review of SoE/ FMR reviewed

8. By when should RKS submit the SoE to its supervisory units?
 - a. 26th of the month
 - b. 30th of the month
 - c. 28th of the month
 - d. 5th of the following month

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

ANNEXURES

Annexure I- Monthly MIS Format

State Information	Name of State/ UT		Number of Districts			Number of Blocks		
Status of	Concurrent Audit	FMRs Meetings/Workshops	Vacancy Position of Finance & Accounts Staff		Statement of Fund Position			
Concurrent Audit								
2010-11								
Number of Districts covered by Concurrent Auditor for 2010-11 in the month / SHS covered?								
Information on Financial Management Meetings / Workshops Planned by the State								
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.								
Vacancy Position of Finance & Accounts Staff								
S.No.	Sanctioned Posts of F & A at State Level	Deputation / Contract	Name of Staff in position / Vacant	Vacant Since ..(date)	Reason for vacant position	Action taken & tentative date for filling up the vacancy	Contact Number	E-mail address
State Level :								
District Level:								
Statement of Fund Position	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
RCH Flexible Pool (Part A of PIP)													
Additionalities under NRHM (Part B of PIP)													
Immunization (Part C of PIP) :													
RI Strengthening Project (Including Cold Chain Maintenance)													
Pulse Polio Operating Costs													
Total Immunisation													
RCH- I (Provide separate detail for each activity)													
RNTCP													
NLEP													
IDSP													
NVBDCP													
NPCB													
NIDDCP													
Other, if any (pls specify)													
TOTAL				-	-		-		-	-	-	-	-

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

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

It is certified that:

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

Annexure II- Quarterly MIS Format

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	Statutory Audit RCH 1 - Unspent Balance Quarterly FMR Analyses	Concurrent Audit 15% State Contribution	Tally ERP 9 E-Banking Status of Advances & Facilities
Statutory Audit			
2008-09			
Date of State's reply to the DO letter on audit observations with reference no.			
Concurrent Audit			
2010-11			
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			
Tally ERP 9	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			
RCH I - Unspent Balance			
Does the State / UT have any unspent balance in RCH - I. If yes, kindly provide the tentative date of refund (proposed)			
15 % State Contribution	Amount contributed by State (Rs.)	Date of Credit in Bank Account	Remarks, if any
Year			
2009-10			
2010-11			
E- Banking	Are funds transferred through e-transfer?	Name of the Bank through which funds are transferred	MIS Generated?
State Level			
District Level			
Block Level			
Quarterly FMR Analyses	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?			
Status of Advances & Facilities	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	TIME LINE ACTIVITIES - Additionalities under NRHM (Mission Flexible Pool)														
	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.

Annexure IV- Checklist for Field Visits

Sample Checklist on Financial Management for Field Visits

Name of the State:

S. No.	Item	Remarks/ Response
1	<p>Finance Staffing:</p> <ul style="list-style-type: none"> ▪ Has the finance staff received training on the RCH Finance Manual including revised FMR formats and when? ▪ If yes, has the state finance team in turn provided training to the district finance staff? Is there a training calendar? • Are finance staff from State Society visiting the districts to test check the internal controls and accounting transactions? If yes, how many districts have been covered and are there any serious issues. • What is the role of the finance staff in SHAP/PIP formulation/ planning process? • If vacancies in staff exist what are the reasons and what is the action plan for filling them? <p>At State Level: State Finance Manager: If vacant then vacant since when. State Accounts Manager: If vacant then vacant since when.</p> <p>At District level: Number of Districts: Number of District Accounts Manager in Position...</p> <ul style="list-style-type: none"> • Problems being faced/ outstanding issues on staffing/ staff matters • Has State initiated the process of hiring of Block Level Accountants? 	

2	<p>Accounting and Funds flow</p> <ul style="list-style-type: none"> ▪ Status in respect of guidelines issued in December 2006 on financial, accounting, auditing, funds flow & banking arrangements at State & district level ▪ Are the books being maintained as suggested in the Finance and Accounts Manual? ▪ Is any computerized accounting system in use and if yes, what are the outputs? ▪ Are there any delays in receiving funds from the centre to states and states to districts? Has the project or any component been out of funds in the last one year? ▪ Whether the State is transferring the funds to Districts electronically or by physical transfer? ▪ Whether the fund transfer by State to Districts is being done like RCH flexible pool or the State still resorting to activity wise fund transfer to the Districts? ▪ What is the average annual frequency of fund transfer? ▪ To what extent have financial powers been delegated at the state, district and block levels? ▪ Are they aware of the new draft guidelines circulated by the centre for delegation of administrative /financial powers under NRHM? ▪ Problems being faced/ outstanding issues on accounting or fund management or banking arrangements 	
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S. No.	Item	Remarks/ Response
3	<p>Internal Control</p> <ul style="list-style-type: none"> ▪ Cash book and Bank book written up to date (indicate date) ▪ Cash balance reconciles with physical cash in hand. (Do cash count) ▪ General Ledger is written up to date and has the relevant ledger heads (indicate date) ▪ All vouchers are serially numbered and filed properly ▪ Bank reconciliation's has been done as at the end of the previous month ▪ Stock register for drugs, consumable and 	

4

Financial Reports:

- Awareness of the revised FMR formats?
Are States familiar with the guidelines for preparation of Revised FMR?
- Are the reporting heads in the FMR aligned with the AWP
- Timeliness of Financial Reporting for:
 1. Financial Monitoring Reports (FMR):
Delayed by how many days.
 2. Statement of Fund Position: Whether prepared or not? (Verify the figures from the books of accounts for any quarter as a cross-check measure).
- Are monthly FMRs submitted by the districts to states on a regular basis? Has the state consolidated the monthly FMRs from the districts for the first quarter of the FY? If so, has it been sent to the Centre? (*a copy of the last financial report sent may be requested*)
- Do the FMRs go to FMG and programme divisions
- What are the checks being exercised while preparing FMRs?
- Is physical progress being captured in time and consistently?
- Assess whether clubbing the physical and financial in the FMR is likely to delay the FMRs.
- Problems being faced/ outstanding issues on financial reporting

5	<p>Audit:</p> <p><u>External:</u></p> <ul style="list-style-type: none">▪ Is there a TOR for external auditors?▪ Has the auditor(s) been appointed for State and District Societies for the year 2006-07?▪ If yes/no, what tendering processes were followed /will follow to appoint the Auditors?▪ Are the bids evaluated for contracting auditors based on technical inputs or are they cost based?▪ What are the fee rates, the coverage and the time period for which auditors have been contracted?▪ Has a single audit firm been appointed or have districts been divided amongst firms?▪ Is there a concept of lead auditor to quality assure the audit?▪ Has SPMU received the model audit report sent by FMG?▪ Have the audit observations on the audit report for FY 2005-06 been shared by the FMG?▪ What is the practice for follow up on audit observations?▪ Did the auditor (for 2005-06) visit the districts or districts officials were called at the State along with the records? <p><u>Internal:</u></p> <ul style="list-style-type: none">▪ Does the State have a system of internal audit?▪ Does State plan to have internal or concurrent audit on monthly or quarterly basis?▪ Are internal audit observations being received regularly and being acted upon?	
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Annexure V- Checklist for Field Visits for Block Accountants

This checklist will be used by the block accountants for the field visits conducted by them to the reporting units like CHC/ PHCs, Sub Centers and VHSCs.

In addition to the block accountant, Block Programme Manager (BPM) should also refer to the checklist while conducting field visits. Also, BPM should ensure that the financial expenditure reported by respective unit is as per the progress reported on the physical indicators.

Block:

Name of the Unit:

Date/ Period of visit:

S. No.	Item	Remarks/ Response
1.	Finance Staffing: <ul style="list-style-type: none"> • Which positions are vacant in the unit? • Previous efforts made to fill the vacancies • Did the staff receive training on the relevant RCH/ NRHM guidelines and updated formats? • Are there any specific training / capacity building needs? 	
2	Funds flow <ul style="list-style-type: none"> • Are there any delays / shortage of funds at units? • Are there effective banking arrangements in place? Such as, <ul style="list-style-type: none"> ▪ Whether cheque books are issued on timely basis? ▪ Whether cheques are issued on a timely basis? • Whether salaries of staff are credited/ paid on a timely basis • Are there any old unspent balances? (obtain ageing and identify reasons) 	
3.	Accounting & Book Keeping <ul style="list-style-type: none"> • Are adequate books being maintained as suggested in the Finance and Accounts Manual/ guidelines? • Are the books updated regularly? 	
4.	Internal / Accounting Controls <ul style="list-style-type: none"> • Is the Cash book and Bank book written up to date (indicate date)? • Does the cash balance reconcile with physical cash in hand. (Do cash count)? • Is the General Ledger written up to date and has the relevant ledger heads (indicate date)? • Are all vouchers serially numbered and filed properly? • Is the stock register for drugs, consumable and printed materials, if any, up to date? • Is the Fixed Asset Register up to date? • Is there any pre-signed blank cheques or large cash withdrawals? • Does the unit follow the system of single signatory or joint signatories? Who are the signatories to the bank account (s)? • Are updated bank statements/ passbook available? Does the unit prepare monthly bank reconciliation Statement? • Problems being faced/ outstanding issues on internal controls 	

5.	<p>Financial Reports</p> <ul style="list-style-type: none"> • Is the unit staff aware of the revised/ updated FMR/ SoE format? • Are the monthly SoEs/ FMRs collected timely from the periphery units? • Are monthly SoEs/FMRs submitted by the units on a regular basis? • Is physical progress being captured in time and consistently? • Is there a backlog in preparation of SOE, utilization certificate or audit report? • Problems being faced/ outstanding issues on financial reporting • Comparison of Actual with the Planned/ Budgeted expenditure 	
6.	<p>JSY Disbursements</p> <ul style="list-style-type: none"> • Whether adequate JSY funds are available? • Are there any backlogs of payments? • Whether separate register has been maintained with proper details? • Review sample JSY disbursements (5to10 days – considering the volume) & ensure: <ul style="list-style-type: none"> ▪ Payments are made on timely basis (within 48 hrs, at the time of discharge) ▪ Proof of identity is duly verified ▪ Payment is made by cheque 	
7.	<p>Rogi Kalyan Samiti</p> <ul style="list-style-type: none"> • Discuss frequency of Governing Body / Executive committee meetings • Ensure proper records of minutes are maintained • Ensure separate BoAs are being maintained for RKS and timely audit is conducted 	

Note: Only the questions applicable to the unit should be responded to.

Filled by:

Date:

THANK YOU