

Training Module on

“Financial Monitoring & Reporting”

April, 2014



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:

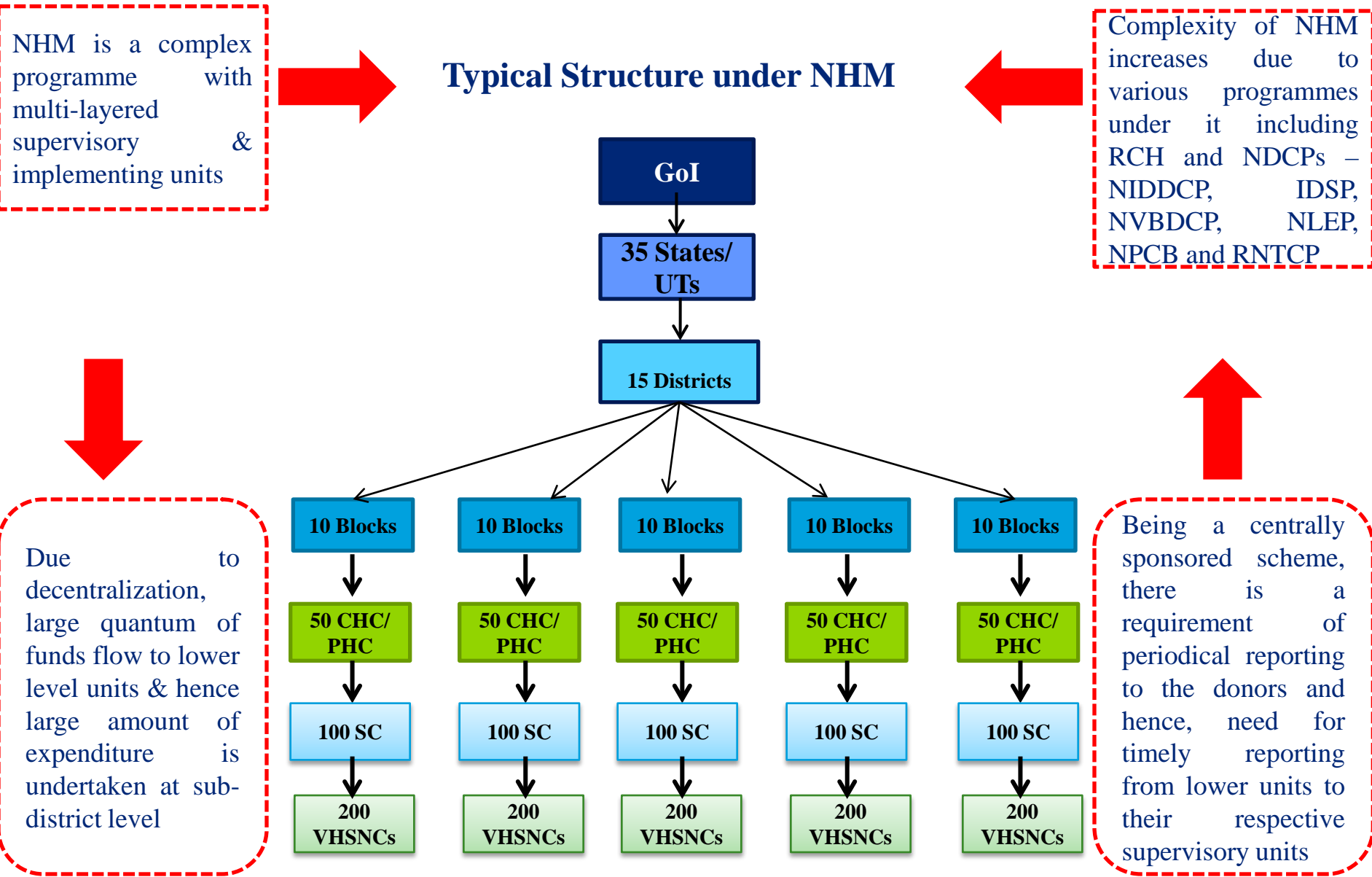
- ✓ Importance of financial monitoring and reporting mechanism under NHM
- ✓ Monitoring activities that need to be carried out at various levels under NHM
- ✓ Financial reporting requirements under NHM at various levels including key responsibilities, formats to be followed etc.
- ✓ Key timelines for 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 NHM
- ✓ Overview of existing Monitoring/ Reporting Requirements under NHM
- ✓ 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)
- ✓ Financial Monitoring Activities
 - Monitoring Timeliness and Accuracy of Financial Reporting
 - Field Visits
 - Monitoring Concurrent Audit Activities
 - Periodical Financial Analysis
 - Periodical Meetings/ Reviews
- ✓ Case Studies
- ✓ Annexures

INTRODUCTION

Need for a Robust Monitoring/ Reporting Mechanism under NHM



Note: All number of Units are illustrative only.

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

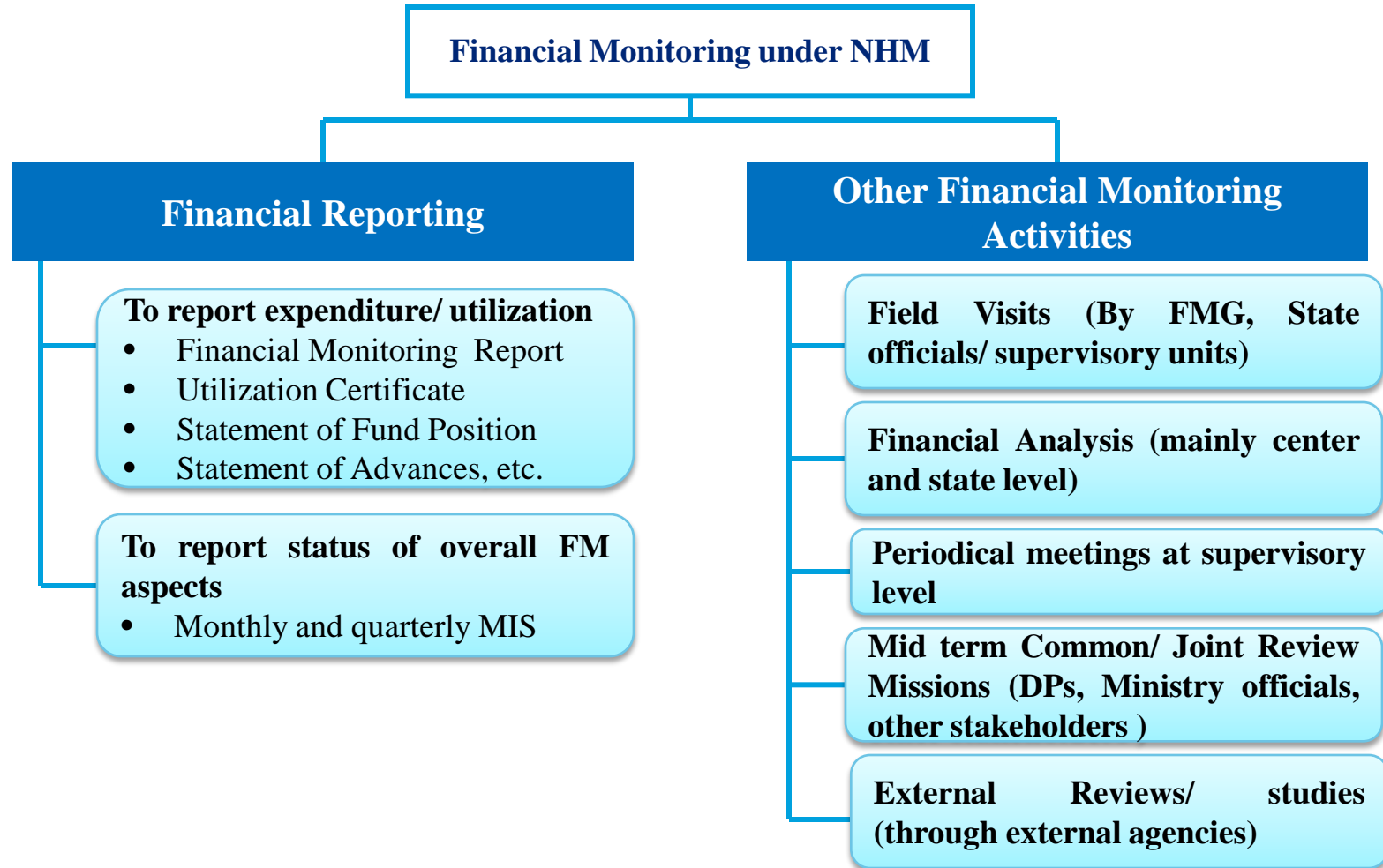
Effective and efficient utilization of funds under the programme (esp. at sub-district level units)

- **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 Monitoring/ Reporting Requirements under NHM

- ✓ 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 NHM 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 NHM are required to submit periodical reports on fund utilization and expenditure to their supervisory units

- ✓ Key Financial Reports under NHM 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	<ul style="list-style-type: none">✓ Provides detail of expenditure under each component/ sub-components under following broad heads:<div data-bbox="498 428 1723 622" style="border: 1px solid black; padding: 10px; margin: 10px 0;"><ul style="list-style-type: none">➤ PART I: NRHM plus RMNCH+A (including immunization) Flexipool;➤ PART II: NUHM Flexipool;➤ PART III: Flexipool for Communicable Disease Control Programs;➤ PART IV: Flexipool for non-communicable diseases including injury and trauma;➤ PART V: Infrastructure Maintenance</div>✓ Provides both for the specific period ('Monthly/ Quarterly') and cumulative 'Year to date' information.✓ Has to be signed by Head of the unit & counter signed by Finance Head of the unit.✓ Should be prepared on the basis of books of accounts✓ Only actual expenditures to be reported -Advances should not be reported as expenditure✓ Proper classification of expenditure to be ensured✓ Physical progress against targets determines under key schemes should also be mentioned✓ FMR format has been rationalized recently, wherein the similar activities have been clubbed under common head to avoid overlap and misrepresentation of information
Units to prepare the report	SHS, DHS & Block For Non-Communicable Diseases – SHS & DHS
Format	Common format for State, District & Block 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”✓ Provisional UCs should invariably be signed by Mission Director of the State.✓ 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	SHS, RKS & VHSNC (<i>Optional for DHS, Block, CHC/ PHC & SC</i>)
Format	State, District, Block and CHC/PHC have a similar format while SC and VHSNC 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	RKS, CHC/PHC, SC & VHSNC
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 monthly along with the MIS report✓ 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✓ When seeking the SFP from the lower level reporting units the state FMG may also ensure that the SFP is accompanied by BRS✓ However, only the SFP need be sent by State FMG to the Ministry✓ SFP should also reflect the status of advances
Units to prepare the report	SHS, DHS & Block
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"> • FMR (Financial reporting) • SFP 	<ul style="list-style-type: none"> • FMR (Financial + Physical reporting) • 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 (optional) • Statement of Interest Earned
Block to District	<ul style="list-style-type: none"> • FMR • SFP 	-	<ul style="list-style-type: none"> • UC (optional) • Statement of Interest Earned
CHC/PHC to Block/ District	<ul style="list-style-type: none"> • SoE 	-	<ul style="list-style-type: none"> • UC (optional)
Sub Center to Supervisory unit	<ul style="list-style-type: none"> • SoE 	-	<ul style="list-style-type: none"> • UC (optional)
VHSNC 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,

- *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 	Monthly – Financial reporting Quarterly – Financial & Physical reporting	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/ VHSNCs/ Sub-centre)	✓ Should provide details of instruments indicating the fund transfer to SHS	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,*

- *Bank Reconciliation Statement should also be submitted on a Monthly basis along with FMR*
- *Executive Summary of concurrent audit report should also be submitted on a Quarterly basis*

Format of Financial Monitoring Report



Microsoft Excel
Worksheet

Format of Statement of Fund Position

Statement of Fund Position													
Scheme	Opening Balance at the beginning of the month			Total	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		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 Immunization													
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.													

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

Executive Director SHS(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 - “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 (Optional)	<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	✓ 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,

- Number/ Frequency of meetings taking place should also be reported on periodical basis
- Major financial decisions taken during the meetings (alongwith follow up on the decisions made in the previous meeting) 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*

Format of Financial Monitoring Report



Microsoft Excel
Worksheet

Format of Statement of Fund Position

Statement of Fund Position													
Scheme	Opening Balance at the beginning of the month			Total	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		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 Immunization													
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.													

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 (Optional)

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) 1. 2. 3.	(Selected activity under priority scheme of RCH-II	(Amount of sanctions)

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	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	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	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			
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			

Reporting from Blocks to Districts

S. No.	Report	Basis of Preparation and key Checks	Frequency/ Timelines	Responsibility	Assisted by	To whom
5	Utilization Certificate (Optional)	<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)	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 the meetings (alongwith follow up on the decisions made in the previous meeting) should also be reported
- Bank Reconciliation Statement should also be submitted on a Monthly basis

Format of Financial Monitoring Report



Microsoft Excel
Worksheet

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

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 & VHSNCs 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 (Optional)	<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 the meetings (alongwith follow up on the decisions made in the previous meeting) 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 (Optional)

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 the meetings (alongwith follow up on the decisions made in the previous meeting) 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 VHSNCs, 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 (Optional)	<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 VHSNCs 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)	✓ As per the format provided in the MIS ✓ Should be reconciled with books of accounts	Quarterly	Supervisory Medical In Charge	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 the meetings (alongwith follow up on the decisions made in the previous meeting) 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 VHSNC							
a)	VHSNC - 1							
b)	VHSNC - 2							
c)	VHSNC - 3							
4	Annual Maintenance Grant of sub - centre							
	Signature of ANM							

Format of Utilization Certificate (Optional)

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 - “VHSNC LEVEL”

Reporting from VHSNCs 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 VHSNC to ensure correct reporting. ✓ If in a particular month there is no expense form the VHSNC, 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 VHSNCs 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 VHSNCs 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)	✓ 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 the meetings (alongwith follow up on the decisions made in the previous meeting) 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 VHSNC							*Please fill Note 1	

** Note 1: Out of the amount of Rs.10, 000 sanctioned for the year (Reporting Year) towards Untied Fund for VHSNC, 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 VHSNC: _____

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 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.
- ✓ These have been developed to strengthen the overall financial management & monitoring.
- ✓ These will help on 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..

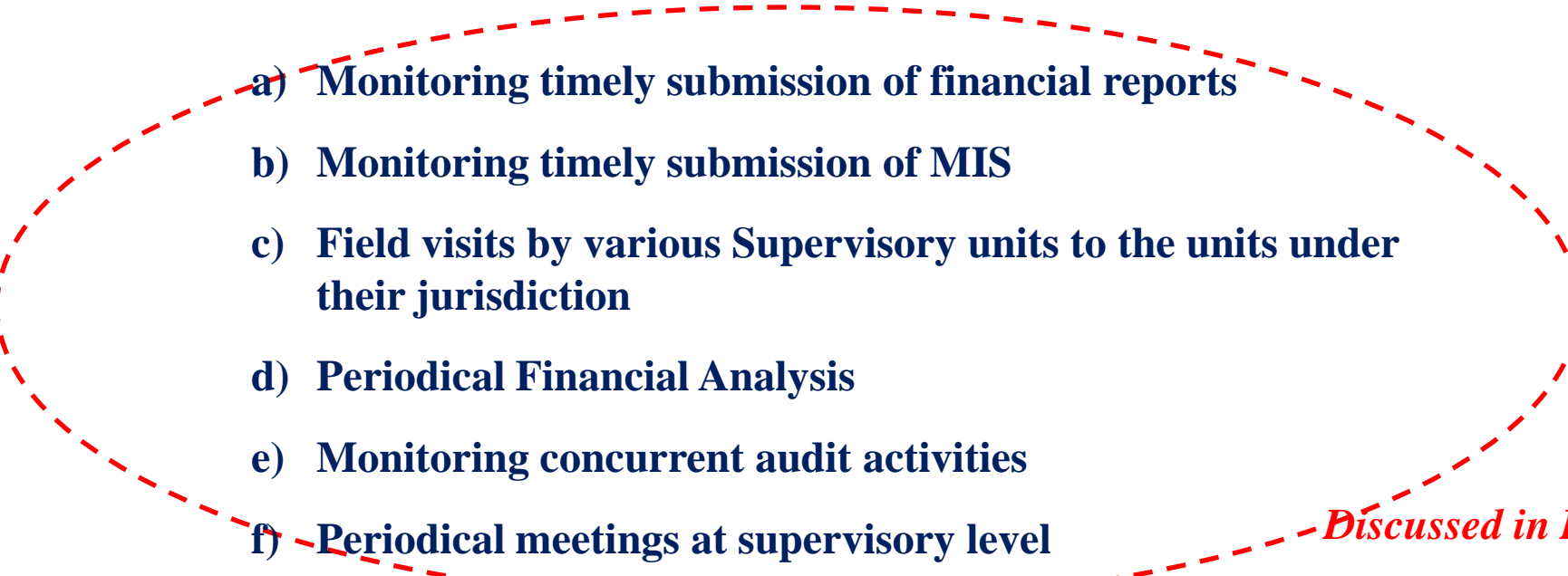
Parameter	Details to be provided
15% State Contribution	<ul style="list-style-type: none">• Amount contributed by State (into SHS main account)• Date of Credit in Bank Account with copy of Bank Statement confirming the credit
E- Banking	<ul style="list-style-type: none">• Status of fund transfer through 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 Annexure IIIb</i>)

Detailed Format is Appended as [Annexure II](#)

FINANCIAL MONITORING ACTIVITIES

Financial 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 NHM include:

- 
- a) Monitoring timely submission of financial reports**
 - b) Monitoring timely submission of MIS**
 - c) Field visits by various Supervisory units to the units under their jurisdiction**
 - d) Periodical Financial Analysis**
 - e) Monitoring concurrent audit activities**
 - f) Periodical meetings at supervisory level**
 - g) Common/ Joint Review Missions/ Mid-term review**
 - h) External Reviews**

Discussed in Detail

Financial Monitoring Activities (cont.)

- ✓ The overall joint responsibility for financial monitoring is vested with the Center and the State level.
- ✓ There is a need for strong financial monitoring systems at the state level wherein each state should monitor the financial activities in the districts under its purview, on a regular basis and report the performance to the Center on a timely basis
- ✓ A focused Monitoring and Evaluation (M&E) team should be made responsible to monitor the various financial management activities in each of their districts and sub-district levels
- ✓ The M&E team should be headed by the Mission Director and supported by the SFM and other finance personnel and the responsibilities with regard to various monitoring activities should be divided amongst these team members
- ✓ A monthly meeting of the M&E team should be conducted to brief the Mission Director on status of submission of reports by various districts, financial performance of districts and audit affairs.
- ✓ Areas of concerns should also be discussed with the Mission Director which should be further escalated to the central level

MONITORING TIMELINESS AND ACCURACY OF FINANCIAL REPORTING

Monitoring Timeliness and Accuracy of Financial Reporting

Financial Reporting

- ✓ Timely submission of reports by sub - district level units to the states is critical for timely reporting by states to Center
- ✓ Timelines need to be devised and adhered to for each report for each level
- ✓ A mechanism needs to be instituted to ensure that the subordinate units send the accurate and timely reports to the supervisory level
- ✓ Rigorous follow up should be taken up by the supervisory units to ensure timely submission by subordinate units
- ✓ In case of any delay, the head of office/ accounts manager of the subordinate units should inform the reason to the supervisory level

MIS

- ✓ MIS should be sent to Centre under the signature of the State Mission Director
- ✓ In case of any delays in their submission, state Mission Director should be answerable to the Central team

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/ VHSNC	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
 - In addition to this, the supervisory units should maintain a record of the field visits made and document the minutes in a specific format. This will help in ensuring that the field visit was conducted and will also reflect on the quality of the visit made.

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.

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**

MONITORING CONCURRENT AUDIT ACTIVITIES

Monitoring Concurrent Audit Activities

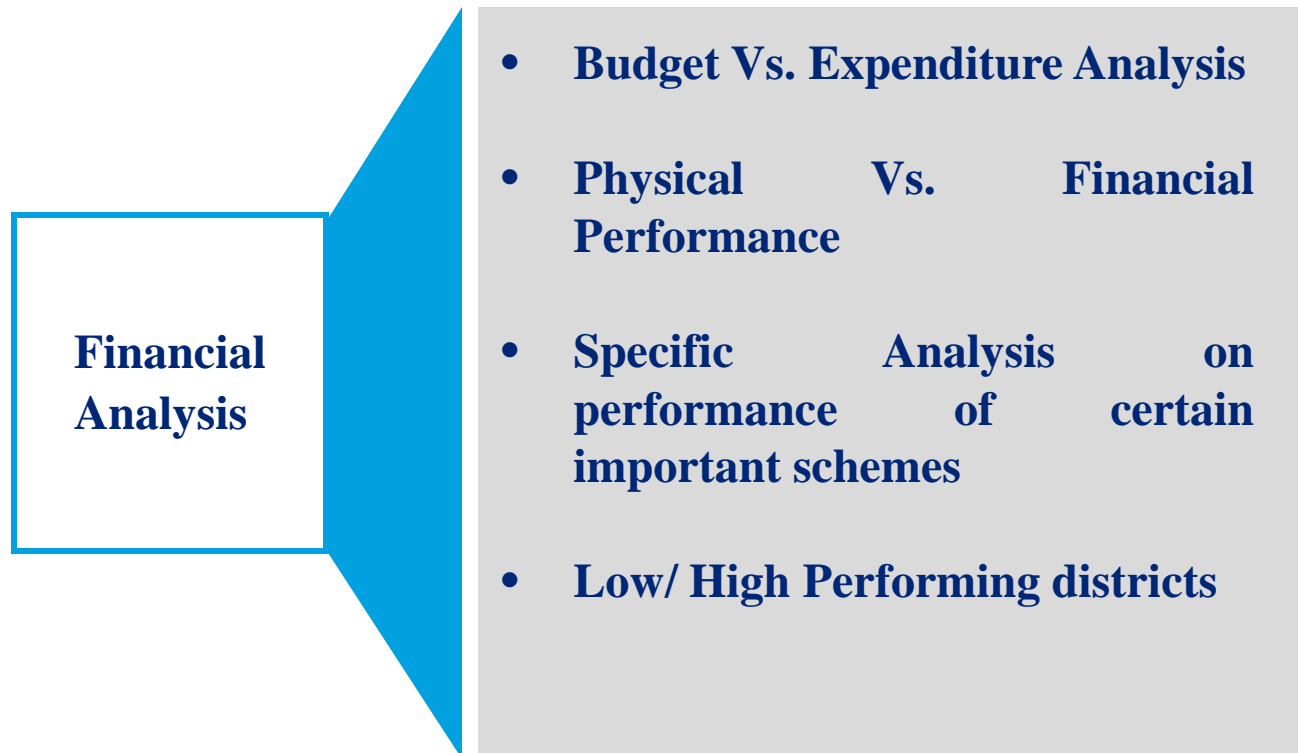
Concurrent Audit

- ✓ The states should be proactive in monitoring the initiatives being taken to appoint auditors, ensure adequate coverage under audit and timely submission of the audit report
- ✓ Each of the state representatives should be attached to few districts and should be responsible in monitoring and facilitating timely appointment and selection of district auditors, ensuring audit coverage and adherence to scope of work and timely submission of the audit reports by the districts to states
- ✓ State representatives should analyze the district reports to monitor the follow up made on previous observations and bring to the attention of Mission Director, any repetitive audit observations
- ✓ State Mission Director should take view of the key observations in the reports and share the significant findings and proposed action with the Centre as part of the Executive summary on a timely basis
- ✓ The summary of concurrent audit observations should be sent through the quarterly executive summary and the situation of audit should be sent through the MIS

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:



The results of the analysis should be shared with the respective districts in case of discrepancies and also should be reported to the Mission Director.

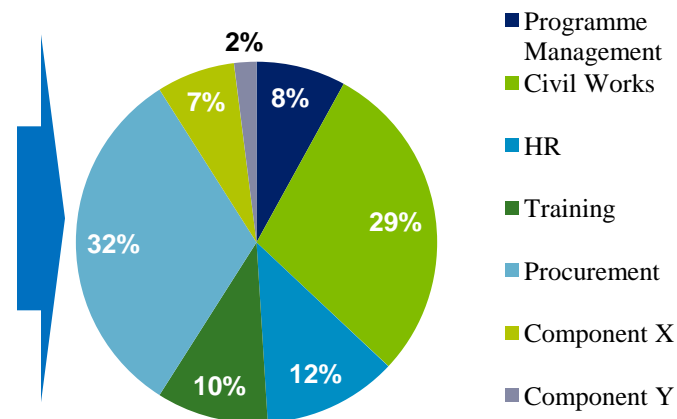
Periodical Financial Analysis

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				



- ✓ 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

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%
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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%

- 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 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.

PERIODICAL MEETINGS/ REVIEWS

Periodical Meetings/ Reviews

Periodical meetings at supervisory level

- ✓ Periodical meetings need to be held at the supervisory units including SHS, DHS and blocks for the district accounts managers, block accountants and CHC/PHC accountants respectively
- ✓ These meetings need to be held to intimate the finance personnel of any new guidelines, to review their performance and give feedback to improve performance and to address any queries related to financial management activities

Common/ Joint Review Missions/ Mid-term review

- ✓ In addition to the internal visits/ meetings, various reviews of performance under NHM including Common Review Missions, Joint Review Missions, Mid-term reviews have also been envisaged under NHM framework
- ✓ These are conducted jointly by various stakeholders like donors, FMG consultants, technical division consultants etc. to review various aspects under NHM (including financial management) on year to year basis

External Reviews

- ✓ External reviews can also be conducted by appointing external agencies hired either by donors/ MoHFW to review specific aspects under NHM

CASE STUDY

Case Study - Financial Analysis of the FMR



Microsoft Word
Document

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 NHM
 - 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. By 10th of the following month
 - b. Quarterly
 - c. Within a month of end of the quarter
 - 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

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

ANNEXURES

Annexure I- Monthly MIS Format



Microsoft Excel
Worksheet

Annexure II- Quarterly MIS Format



Microsoft Excel
Worksheet

Annexure IIIa- Statement of Adv. (part of quarterly MIS)



Microsoft Excel
Worksheet

Annexure IIb- Status of Advances Facilities (part of Quarterly MIS)



Microsoft Excel
Worksheet

Annexure IV- Checklist for Field Visits



Microsoft Word
Document

Annexure V - Checklist for Field Visits for Block Accountants



Microsoft Word
Document

THANK YOU

Format of Financial Management Report to be submitted by the States/UT Health/RCH Societies to Centre on Quarterly basis																	
National Urban Health Mission																	
("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 GOL. (2) In case there are overlapping																	
(Rupees in Lakhs)																	
S. NO	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
1	Planning & Mapping		-	-	-	-	-	-	-		-	-	-	-	-	-	-
1.1	Metro cities (Delhi, Kolkata, Ahmadabad, Mumbai, Hyderabad, Bengaluru and Chennai)	No. of cities									No. of cities						
1.1.1	Mapping																
1.1.2	Data gathering (secondary/primary)																
1.1.3	Any Other																
1.2	Million + cities (cities with population more than 10 lakh)	No. of cities									No. of cities						
1.2.1	Mapping																
1.2.2	Data gathering (secondary/primary)																
1.2.3	Any Other																
1.3	Cities (1 lakh to 10 lakh population)	No. of cities									No. of cities						
1.3.1	Mapping																
1.3.2	Data gathering (secondary/primary)																
1.3.3	Any Other																
1.4	Towns (50,000 to 1 lakh population)	No. of cities									No. of cities						
1.4.1	Mapping																
1.4.2	Data gathering (secondary/primary)																
1.4.3	Any Other																
2	Programme Management		-	-	-	-	-	-	-		-	-	-	-	-	-	-
2.1	State PMU																
2.1.1	Human Resources																
2.1.2	Mobility support																
2.1.3	Office Expenses																
2.2	District PMU																
2.2.1	Human Resources																
2.2.2	Mobility support																
2.2.3	Office Expenses																
2.3	City PMU																
2.3.1	Human Resources																
2.3.2	Mobility support																
2.3.3	Office Expenses																
3	Training & Capacity Building		-	-	-	-	-	-	-		-	-	-	-	-	-	-
3.1	Orientation of Urban Local Bodies	No. of ULBs									No. of ULBs						
3.2	Training of ANM/paramedical staff	No. of ANMs									No. of ANMs						
3.3	Training of Medical Officers	No. of Mos									No. of Mos						
3.4	Orientation of specialists																
3.5	Orientation of MAS	No. of MAS									No. of MAS						
3.6	Training of ASHA	No. of ASHA									No. of ASHA						
3.7	Other Trainings/Orientations	No. of Training									No. of Training						
4	Strengthening of Health Services		-	-	-	-	-	-	-		-	-	-	-	-	-	-
4.a	Human Resource																
4.b	Infrastructure																
4.c	Untied grants																

4.d	Procurement (drugs and consumable)																
4.e	Other services																
4.1	Outreach services/camps/UHNDs	No. of outreach sessions/camps/UHNDs	-	-	-	-	-	-	-	No. of outreach sessions/camps/UHNDs	-	-	-	-	-	-	-
4.1.1	UHNDs																
4.1.2	Special outreach camps in slums/vulnerable areas																
4.2	ANM/LHV		-	-	-	-	-	-	-		-	-	-	-	-	-	-
4.2.1	Salary support of ANM/LHV	No. of ANMs								No. of ANMs							
4.2.2	Mobility support for ANM/LHV	No. of ANMs								No. of ANMs							
4.3	Urban PHC (UPHC)		-	-	-	-	-	-	-		-	-	-	-	-	-	-
4.3.1	Renovation/upgradation of existing facility to UPHC	No. of UPHCs								No. of UPHCs							
4.3.2	Building of new UPHC																
4.3.3	Operation cost support for running UPHC (other than untied grants and medicines & consumables)	No. of UPHCs								No. of UPHCs							
4.3.3.1	Human Resource																
4.3.3.1.1	MO salary																
4.3.3.1.2	Salary of paramedical & nursing staff (Staff Nurse/Lab Technician/Pharmacist/Other)																
4.3.3.1.3	Salary of support staff (non clinical staff)																
4.3.3.1.4	Public Health Manager																
4.3.3.1.5	Office Expenses																
4.3.3.2	Others (e.g. hiring of premises/mobile PHC)																
4.3.4	Untied grants to UPHC	No. of UPHCs								No. of UPHCs							
4.3.5	Medicines & consumables for UPHC	No. of UPHCs								No. of UPHCs							
4.3.5.1	Emergency drugs																
4.3.5.2	Others																
4.4	Urban (UCHC)/Satellite/Referral Hospitals		-	-	-	-	-	-	-		-	-	-	-	-	-	-
4.4.1	Capital cost support for new UCHC																
4.4.2	Human Resource																
4.4.2.1																	
4.4.2.2																	
4.4.3	Untied grants to UCHC	No. of UCHC/Urban referral hospitals								No. of UCHC/Urban referral hospitals							
4.4.4	Medicines & consumables for UCHC																
4.5	School Health Program		-	-	-	-	-	-	-		-	-	-	-	-	-	-
4.5.1	Human Resource																
4.5.2	Other School Health Services																
4.6	IEC/BCC	No. of campaigns, events, IPC sessions								No. of campaigns, events, IPC sessions							
5	Regulation & Quality Assurance																
6	Community Processes		-	-	-	-	-	-	-		-	-	-	-	-	-	-
6.1	MAS/community groups	No. of MAS								No. of MAS							
6.2	ASHA (urban)	No. of ASHA								No. of ASHA							
6.3	NGO support for community processes	No. of NGOs engaged								No. of NGOs engaged							
7	Innovative Actions & PPP																
8	Monitoring & Evaluation		-	-	-	-	-	-	-		-	-	-	-	-	-	-

8.1	Baseline/end line surveys																
8.2	Research Studies in Urban Public Health																
8.3	IT based monitoring initiatives																
	Total (1+2+3+4+5+6+7)		-	-	-	-	-	-	-		-	-	-	-	-	-	-

Certified that the above amount of expenditure is duly reconciled with the amount recorded in the relevant ledger heads.

State Finance Manager/ State Accounts Manager

Director (NRHM-Finance)

Mission Director

**Financial Management Report to be submitted by the States/UT Health/RCH Societies to Centre on Quarterly basis
National Rural Health Mission (including NDCPs)**

(" _____ ") State Health Society _____

FINANCIAL REPORT FOR THE FINANCIAL YEAR 2013-14

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

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	NRHM-RCH Flexible Pool																
A	RCH - TECHNICAL STRATEGIES & ACTIVITIES (RCH Flexible Pool)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
A.1	MATERNAL HEALTH	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
A.1.1	Operationalise facilities (only dissemination, monitoring, and quality)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
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	0	0	0		0	0	0		0	0	0		0	0	0	
A.1.3.1	RCH Outreach Camps																
A.1.3.2	Monthly Village Health and Nutrition Days																
A.1.4	Janani Suraksha Yojana / JSY	0	0	0		0	0	0		0	0	0		0	0	0	
A.1.4.1	Home Deliveries																
A.1.4.2	Institutional Deliveries																
A.1.4.a.	-Rural																
A.1.4.b.	-Urban																
A.1.4.c	Caesarean Section																
A.1.4.3	Administrative Expenses																
A.1.4.4	Incentive to ASHAs																
A.1.5	Maternal Death Review/Audit																
A.1.6	Other Activities																
A.1.7	JSSK (for Pregnant Women)																
A.1.7.1	Drugs & Consumables (other than reflected in Procurement)																
A.1.7.2	Diagnostics																
A.1.7.3	Blood Transfusion																
A.1.7.4	Diet																
A.1.7.5	Free Referral Transport (Other than A1.2)																
A.1.7.6	Other JSSK Activities																
A.2	CHILD HEALTH	0	0	0		0	0	0		0	0	0		0	0	0	
A.2.1	IMNCI																
A.2.2	Facility Based Newborn Care/FBNC																
A.2.3	Home Based Newborn Care/HBNC																
A.2.4	Infant and Young Child Feeding/IYCF																
A.2.5	Care of Sick Children and Severe Malnutrition																
A.2.6	Management of Diarrhoea, ARI and Micronutrient Malnutrition																
A.2.7	Other strategies/activities																
A.2.8	Infant Death Audit																
A.2.9	Incentive to ASHA under Child Health																
A.2.10	JSSK (for Sick neonates up to 30 days)																
A.2.10.1	Drugs & Consumables (other than reflected in Procurement)																
A.2.10.2	Diagnostics																
A.2.10.3	Free Referral Transport (Other than A1.2 and A1.7.5)																
A.2.11	Any other intervention																
A.2.11.1	SNCU Data management																
A.3	FAMILY PLANNING	0	0	0		0	0	0		0	0	0		0	0	0	
A.3.1	Terminal/Limiting Methods	0	0	0		0	0	0		0	0	0		0	0	0	
A.3.1.1	Dissemination of manuals on sterilisation standards & quality assurance of sterilisation services																
A.3.1.2	Female Sterilisation camps																
A.3.1.3	NSV camps																
A.3.1.4	Compensation for female sterilisation																
A.3.1.5	Compensation for male sterilisation																
A.3.1.6	Accreditation of private providers for sterilisation services																
A.3.2	Spacing Methods	0	0	0		0	0	0		0	0	0		0	0	0	
A.3.2.1	IUD camps																
A.3.2.2	IUD services at health facilities																
A.3.2.3	Accreditation of private providers for IUD insertion services																
A.3.2.4	Social Marketing of contraceptives																
A.3.2.5	Contraceptive Update seminars																
A.3.3	POL for Family Planning																
A.3.4	Repairs of Laparoscopes																
A.3.5	Other strategies/activities																
A.4	ADOLESCENT REPRODUCTIVE AND SEXUAL HEALTH / SCHOOL HEALTH	0	0	0		0	0	0		0	0	0		0	0	0	
A.4.1	Adolescent services at health facilities.																
A.4.2	School Health Programme																
A.4.3	Other strategies/activities																
A.5	URBAN RCH																
A.6	TRIBAL RCH																
A.7	PNDT Activities																
A.7.1	Support to PNDT Cell																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A.7.2	Other Activities																
A.7.3	Mobile Support																
A.8	INFRASTRUCTURE (MINOR CIVIL WORKS) & HUMAN RESOURCES																
A.8.1	Contractual Staff & Services(Excluding AYUSH)	0	0	0		0	0	0		0	0	0		0	0	0	
A.8.1.1	ANMs, Supervisory Nurses, LHV's,																
A.8.1.2	Laboratory Technicians, MPWs																
A.8.1.3	Specialists (Anaesthetists, Paediatricians, Ob/Gyn, Surgeons, Physicians, Dental Surgeons, Radiologist, Sonologist, Pathologist, Specialist for CHC)																
A.8.1.4	PHNs at CHC, PHC level																
A.8.1.5	Medical Officers at CHCs / PHCs																
A.8.1.6	Additional Allowances/ Incentives to M.O.s of PHCs and CHCs																
A.8.1.7	Others - Computer Assistants/ BCC Co-ordinator etc																
A.8.1.8	Incentive/ Awards etc. to SN, ANMs etc.																
A.8.1.9	Human Resources Development (Other than above)																
A.8.1.10	Other Incentives Schemes (Pl. Specify)																
A.8.1.11	Support Staff for health facilities																
A.8.2	Minor civil works	0	0	0		0	0	0		0	0	0		0	0	0	
A.8.2.1	Minor civil works for operationalization of FRUs																
A.8.2.2	Minor civil works for operationalization of 24 hour services at PHCs																
A.9	TRAINING	0	0	0		0	0	0		0	0	0		0	0	0	
A.9.1	Strengthening of Training Institutions																
A.9.2	Development of training packages																
A.9.3	Maternal Health Training	0	0	0		0	0	0		0	0	0		0	0	0	
A.9.3.1	Skilled Birth Attendance / SBA																
A.9.3.2	EmOC Training																
A.9.3.3	Life saving Anaesthesia skills training																
A.9.3.4	MTP training																
A.9.3.5	RTI / STI Training																
A.9.3.6	B-Emoc Training																
A.9.3.7	Other MH Training (Training of TBAs as a community resource, any integrated training, etc.)																
A.9.3.8	Blood storage unit (BSU) Training																
A.9.3.9	Skill lab training																
A.9.4	IMEP Training																
A.9.5	Child Health Training	0	0	0		0	0	0		0	0	0		0	0	0	
A.9.5.1	IMNCI																
A.9.5.2	F-IMNCI																
A.9.5.3	Home Based Newborn Care																
A.9.5.4	Care of Sick Children and severe malnutrition																
A.9.5.5	Other CH Training (pl. specify)																
A.9.6	Family Planning Training	0	0	0		0	0	0		0	0	0		0	0	0	
A.9.6.1	Laparoscopic Sterilisation Training																
A.9.6.2	Minilab Training																
A.9.6.3	NSV Training																
A.9.6.4	IUD Insertion Training																
A.9.6.5	Contraceptive Update/ISD Training																
A.9.6.6	Other FP Training (pl. specify)																
A.9.6.7	PPIUCD insertion training																
A.9.6.8	IVCD 375 insertion training																
A.9.6.9	Training of F.P counsellors																
A.9.6.10	Training / Orientation technical manuals																
A.9.7	ARSH Training																
A.9.8	Programme Management Training	0	0	0		0	0	0		0	0	0		0	0	0	
A.9.8.1	SPMU Training																
A.9.8.2	DPMU Training																
A.9.8.3	BPMU Training																
A.9.8.4	Other Training (Pl. Specify)																
A.9.9	Any Other training (pl. specify)																
A.9.10	Training (Nursing)	0	0	0		0	0	0		0	0	0		0	0	0	
A.9.10.1	Strengthening of Existing Training Institutions/Nursing School (HR)																
A.9.10.2	New Training Institutions/School (Other strengthening)																
A.9.11	Training (Other Health Personnel's)	0	0	0		0	0	0		0	0	0		0	0	0	
A.9.11.1	Promotional Trig of health workers females to lady health visitor etc.																
A.9.11.2	Training of AMNs, Staff nurses, AWW, AWS																
A.9.11.3	Other training and capacity building programmes																
A.10	PROGRAMME / NRHM MANAGEMENT COST	0	0	0		0	0	0		0	0	0		0	0	0	
A.10.1	Strengthening of SHS /SPMU (Including HR, Management Cost, Mobility Support)																
A.10.2	Strengthening of DHS/DPMU (Including HR, Management Cost, Mobility Support, Field Visits)																
A.10.3	Strengthening of Block PMU (Including HR, Management Cost, Mobility Support, Field Visits)																
A.10.4	Strengthening (Others)																
A.10.5	Audit Fees																
A.10.6	Concurrent Audit system																
A.10.7	Mobility Support, Field Visits to BMO/MO/Others																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A.10.8	Other Activities																
A.11.	Vulnerable Groups																
B	TIME LINE ACTIVITIES - Additionalities under NRHM (Mission Flexible Pool)	0	0	0		0	0	0		0	0	0		0	0	0	
B1	ASHA	0	0	0		0	0	0		0	0	0		0	0	0	
B.1.1	ASHA Cost:	0	0	0		0	0	0		0	0	0		0	0	0	
B1.1.1	Selection & Training of ASHA																
B1.1.2	Procurement of ASHA Drug Kit																
B1.1.3	Performance Incentive/Other Incentive to ASHAs (if any)																
B1.1.4	Awards to ASHA's/Link workers																
B1.1.5	ASHA Resource Centre/ASHA Mentoring Group																
B2	Untied Funds	0	0	0		0	0	0		0	0	0		0	0	0	
B2.1	Untied Fund for CHCs																
B2.2	Untied Fund for PHCs																
B2.3	Untied Fund for Sub Centres																
B2.4	Untied fund for VHSC																
B2.5	Others																
B3	Annual Maintenance Grants	0	0	0		0	0	0		0	0	0		0	0	0	
B3.1	CHCs																
B3.2	PHCs																
B3.3	Sub Centres																
B3.4	DH																
B3.5	SDH																
B3.6	Others																
B4	Hospital Strengthening	0	0	0		0	0	0		0	0	0		0	0	0	
B.4.1	Up gradation of CHCs, PHCs, Dist. Hospitals to IPHS)	0	0	0		0	0	0		0	0	0		0	0	0	
B4.1.1	District Hospitals																
B4.1.2	CHCs																
B4.1.3	PHCs																
B4.1.4	Sub Centres																
B4.1.5	Others																
B4.1.6	SDH																
B.4.2	Strengthening of Districts , Sub Divisional Hospitals, CHCs, PHCs																
B.4.3	Sub Centre Rent and Contingencies																
B.4.4	Logistics management/ improvement																
B5	New Constructions/ Renovation and Setting up																
B5.1	CHCs																
B5.2	PHCs																
B5.3	SHCs/Sub Centres																
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 centres																
B.5.7	Major civil works for operationalization of FRUS																
B.5.8	Major civil works for operationalization of 24 hour services at PHCs																
B.5.9	Civil Works for Operationalising Infection Management & Environment Plan at health facilities																
B.5.10	Infrastructure of Training Institutions --																
B.5.10.1	Strengthening of Existing Training Institutions/Nursing School(Other than HR)- ---Infrastructure & Equipments for GNM Schools and ANMTC																
B.5.10.2	New Training Institutions/School(Other than HR																
B.5.11	SDH																
B.5.12	DH																
B6	Corpus Grants to HMS/RKS	0	0	0		0	0	0		0	0	0		0	0	0	
B6.1	District Hospitals																
B6.2	CHCs																
B6.3	PHCs																
B6.4	Other or if not bifurcated as above																
B6.5	SDH																
B7	District Action Plans (Including Block, Village)																
B8	Panchayati Raj Initiative	0	0	0		0	0	0		0	0	0		0	0	0	
B8.1	Constitution and Orientation of Community leader & of VHSC,SHC,PHC,CHC etc																
B8.2	Orientation Workshops, Trainings and capacity building of PRI at State/Dist. Health Societies, CHC,PHC																
B8.3	Others																
B9	Mainstreaming of AYUSH	-	-	-		-	-	-		-	-	-		-	-	-	
B.9.1	Medical Officers at CHCs/ PHCs (Only AYUSH)																
B.9.2	Other Staff Nurses and Supervisory Nurses (Only AYUSH)																
B9.3	Other Activities (Excluding HR)																
B9.4	Training																
B10	IEC-BCC NRHM	0	0	0		0	0	0		0	0	0		0	0	0	
B.10.1	Strengthening of BCC/IEC Bureaus (state and district levels)																
B.10.2	Development of State BCC/IEC strategy																
B.10.3	Implementation of BCC/IEC strategy																
B.10.3.1	BCC/IEC activities for MH																
B.10.3.2	BCC/IEC activities for CH																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
B.10.3.3	BCC/IEC activities for FP																
B.10.3.4	BCC/IEC activities for ARSH																
B.10.3.5	Other activities (please specify)																
B.10.4	Health Mela																
B.10.5	Creating awareness on declining sex ratio issue																
B.10.6	Other activities																
B11	Mobile Medical Units (Including recurring expenditures)																
B12	Referral Transport	0	0	0		0	0	0		0	0	0		0	0	0	
B12.1	Ambulance/ EMRI																
B12.2	Operating Cost (POL)																
B13	PPP/ NGOs	0	0	0		0	0	0		0	0	0		0	0	0	
B13.1	Non governmental providers of health care RMPs/TBAs																
B13.2	Public Private Partnerships																
B13.3	NGO Programme/ Grant in Aid to NGO																
B14	Innovations(if any)																
B15	Planning, Implementation and Monitoring	0	0	0		0	0	0		0	0	0		0	0	0	
	Community Monitoring (Visioning workshops at state, Dist, Block level)	0	0	0		0	0	0		0	0	0		0	0	0	
B15.1.1	State level																
B15.1.2	District level																
B15.1.3	Block level																
B15.1.4	Other																
B15.2	Quality Assurance																
B15.3	Monitoring and Evaluation	0	0	0		0	0	0		0	0	0		0	0	0	
B15.3.1	Monitoring & Evaluation / HMIS /MCTS																
B15.3.2	Computerization HMIS and e-governance, e-health																
B15.3.3	Other M & E Activities																
B16	PROCUREMENT	0	0	0		0	0	0		0	0	0		0	0	0	
B16.1	Procurement of Equipment	0	0	0		0	0	0		0	0	0		0	0	0	
B16.1.1	Procurement of equipment: MH																
B16.1.2	Procurement of equipment: CH																
B16.1.3	Procurement of equipment: FP																
B16.1.4	Procurement of equipment: IMEP																
B16.1.5	Procurement of Others																
B16.1.6	Procurements for Arsh & School Health																
B16.1.7	Equipments for Training Institutes																
B16.1.8	Equipments for Ayush																
B16.1.9	Procurements of others / diagnostic																
B.16.2	Procurement of Drugs and supplies	0	0	0		0	0	0		0	0	0		0	0	0	
B.16.2.1	Drugs & supplies for MH																
B.16.2.2	Drugs & supplies for CH																
B.16.2.3	Drugs & supplies for FP																
B.16.2.4	Supplies for IMEP																
B.16.2.5	General drugs & supplies for health facilities																
B.16.2.6	Drugs & Supplies for WIFS																
B.16.2.7	Drugs & Supplies for SHP																
B.16.2.8	Drugs & supplies for UHCs																
B.16.2.9	Drugs & supplies for Ayush																
B17	Regional drugs warehouses																
B18	New Initiatives/ Strategic Interventions (As per State health policy)/ Innovation/ Projects (Telemedicine, Hepatitis, Mental Health, Nutrition Programme for Pregnant Women, Neonatal) NRHM Helpline) as per need (Block/ District Action Plans)																
B19	Health Insurance Scheme																
B20	Research, Studies, Analysis																
B21	State level health resources centre(SHSRC)																
B22	Support Services	0	0	0		0	0	0		0	0	0		0	0	0	
B22.1	Support Strengthening NPCB																
B22.2	Support Strengthening Midwifery Services under medical services																
B22.3	Support Strengthening NVBDCP																
B22.4	Support Strengthening RNTCP																
B22.5	Contingency support to Govt. dispensaries																
B22.6	Other NDCP Support Programmes																
B23	Other Expenditures (Power Backup, Convergence etc)																
C	IMMUNISATION	0	0	0		0	0	0		0	0	0		0	0	0	
C.1	RI strengthening project (Review meeting, Mobility support, Outreach services etc)																
C.2	Salary of Contractual Staffs																
C.3	Training under Immunisation																
C.4	Cold chain maintenance																
C.5	ASHA Incentive																
C.6	Pulse Polio operating costs																
C.7	Other activities (if any, pls. specify)																
D	IDD	0	0	0		0	0	0		0	0	0		0	0	0	
D.1	Establishment of IDD Control Cell																
D.1.a	Technical Officer																
D.1.b	Statistical Officer / Staffs																
D.1.c	LDC Typist																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
D.2	Establishment of IDD Monitoring Lab																
D.2.a	Lab Technician																
D.2.b	Lab Assistant																
D.3	Health Education and Publicity																
D.4	IDD Surveys/Re-surveys																
D.5	Supply of Salt Testing Kit (form of kind grant)																
D.6	ASHA Incentive																
D.7	Other activities (if any, pls. specify)																
	Flexible Pool for Communicable Disease																
E	IDSP	0	0	0		0	0	0		0	0	0		0	0	0	
E.1	Operational Cost																
E.1.1	Mobility Support																
E.1.2	Lab Consumables																
E.1.3	Review Meetings																
E.1.4	Field Visits																
E.1.5	Formats and Reports																
E.2	Human Resources																
E.2.1	Remuneration of Epidemiologists																
E.2.2	Remuneration of Microbiologists																
E.2.3	Remuneration of Entomologists																
E.3	Consultant-Finance																
E.3.1	Consultant-Training																
E.3.2	Data Managers																
E.3.3	Data Entry Operators																
E.3.4	Others																
E.4	Procurements																
E.4.1	Procurement -Equipments																
E.4.2	Procurement -Drugs & Supplies																
E.5	Innovations /PPP/NGOs																
E.6	IEC-BCC Activities																
E.7	Financial Aids to Medical Institutions																
E.8	Training																
E.9	Other activities (please specify)																
F	NVBDCP	0	0	0		0	0	0		0	0	0		0	0	0	
F.1	DBS (Domestic Budgetary Support)	0	0	0		0	0	0		0	0	0		0	0	0	
F.1.1	Malaria	0	0	0		0	0	0		0	0	0		0	0	0	
F.1.1.a	Contractual Payments																
F.1.1.a.i	MPW																
F.1.1.a.ii	Lab Technicians (against vacancy)																
F.1.1.a.iii	VBD Technical Supervisor (one for each block)																
F.1.1.a.iv	District VBD Consultant (one per district) (Non- Project States)																
F.1.1.a.v	State Consultant (Non – Project States), M&E Consultant (Medical Graduate with PH qualification) - VBD Consultant (preferably entomologist)																
F.1.1.b	ASHA Honorarium																
F.1.1.c	Operational Cost																
F.1.1.c.i	Spray Wages																
F.1.1.c.ii	Operational cost for IRS																
F.1.1.c.iii	Impregnation of Bed nets- for NE states																
F.1.1.d	Monitoring , Evaluation & Supervision & Epidemic Preparedness including mobility																
F.1.1.e	IEC/BCC																
F.1.1.f	PPP / NGO activities																
F.1.1.g	Training / Capacity Building																
F.1.1.h	Zonal Entomological units																
F.1.1.i	Biological and Environmental Management through VHSC																
F.1.1.j	Larvivorous Fish support																
F.1.1.k	Construction and maintenance of Hatcheries																
F.1.1.l	Any Other Activities (Pl. specify)																
F.1.2	Dengue & Chikungunya	0	0	0		0	0	0		0	0	0		0	0	0	
F.1.2.a	Strengthening surveillance (As per GOI approval)																
F.1.2.a.(i)	Apex Referral Labs recurrent																
F.1.2.a.(ii)	Sentinel surveillance Hospital recurrent																
F.1.2.a.(iii)	ELISA facility to Sentinel Surv Labs																
F.1.2.b	Test kits (Nos.) to be supplied by Gol (kindly indicate numbers of ELISA based NS1 kit and Mac ELISA Kits required separately)																
F.1.2.c	Monitoring/Supervision and Rapid Response																
F.1.2.d	Epidemic Preparedness																
F.1.2.e	Case management																
F.1.2.f	Vector Control & environmental management																
F.1.2.g	IEC/BCC/Social Mobilization																
F.1.2.h	Inter-sectoral convergence																
F.1.2.i	Training/Workshop																
F.1.3	Acute Encephalitis Syndrome (AES)/ Japanese Encephalitis (JE)	0	0	0		0	0	0		0	0	0		0	0	0	
F.1.3.a	Strengthening of Sentinel Sites which will include diagnostics and management. Supply of kits by Gol																
F.1.3.b	IEC/BCC specific to J.E. in endemic areas																
F.1.3.c	Training specific for J.E. prevention and management																
F.1.3.d	Monitoring and supervision																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
F.1.3.e	Procurement of insecticides (Technical Malathion)																
F.1.3.f	Fogging Machine																
F.1.3.g	Operational costs for malathion fogging																
F.1.3.h	Operational Research																
F.1.3.i	Rehabilitation Setup for selected endemic districts																
F.1.3.j	ICU Establishment in endemic districts																
F.1.3.k	ASHA Incentivization for sensitizing community																
F.1.3.l	Other Charges for Training /Workshop Meeting & payment to NIV towards JE kits at Head Quarter																
F.1.4	Lymphatic Filariasis	0	0	0		0	0	0		0	0	0		0	0	0	
F.1.4.a	State Task Force, State Technical Advisory Committee meeting, printing of forms/registers, mobility support, district coordination meeting, sensitization of media etc., morbidity management, monitoring & supervision and mobility support for Rapid Response Team																
F.1.4.b	Microfilaria survey																
F.1.4.c	Post MDA assessment by medical colleges (Govt. & private)/ ICMR institutions.																
F.1.4.d	Training/sensitization of district level officers on ELF and drug distributors including peripheral health workers																
F.1.4.e	Specific IEC/BCC at state, district, PHC, sub-centre and village level including VHSC/GKS for community mobilization efforts to realize the desired drug compliance of 85% during MDA																
F.1.4.f	Honorarium to drug distributors including ASHA and supervisors involved in MDA																
F.1.4.g	Verification and validation for stoppage of MDA in LF endemic districts																
F.1.4.g.i	a) Additional MF Survey																
F.1.4.g.ii	b) ICT Survey																
F.1.4.g.iii	c) ICT Cost																
F.1.4.h	Verification of LF endemicity in non-endemic districts																
F.1.4.h.i	a) LY & Hy Survey																
F.1.4.h.ii	b) Mf Survey in Non- endemic distt																
F.1.4.h.iii	c) ICT survey																
F.1.4.i	Post-MDA surveillance																
F.1.5	Kala-azar	0	0	0		0	0	0		0	0	0		0	0	0	
F.1.5	Case Search																
F.1.5.a	Spray Pumps																
F.1.5.b	Operational Cost for spray including spray wages																
F.1.5.c	Mobility /POL																
F.1.5.d	Monitoring & Evaluation																
F.1.5.e	Training for spraying																
F.1.5.f	BCC/IEC																
F.2	Externally aided component (EAC)																
F.2	Externally aided component (EAC)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	World Bank Project	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
F.2.a	World Bank support for Malaria (Andhra Pradesh, Chhattisgarh, Jharkhand, Madhya Pradesh, Orissa, Gujarat, Karnataka & Maharashtra)																
F.2.b	Human Resource																
F.2.c	Training /Capacity building																
F.2.d	Mobility support for Monitoring Supervision & Evaluation & review meetings, Reporting format (for printing formats)																
F.2.e	Human Resources (Kala-azar)																
F.2.f	Capacity Building (Kala-azar)																
F.2.g	Mobility (Kala-azar)																
F.3	GFATM Project	0	0	0		0	0	0		0	0	0		0	0	0	
F.3.a	Human Resource																
F.3.b	Training Cost																
F.3.c	Planning & Administration																
F.3.d	Monitoring & Administration																
F.3.e	I.E.C / B.C.C																
F.3.f	Operational expenses for treatment of bed nets																
F.4	Any Other item (Please Specify)																
F.5	Operational Costs (Mobility, Meeting,communication,formats & reports)																
F.6	Cash grant for decentralized commodities	0	0	0		0	0	0		0	0	0		0	0	0	
F.6.a	Chloroquine phosphate tablets																
F.6.b	Primaquine tablets 2.5 mg																
F.6.c	Primaquine tablets 7.5 mg																
F.6.d	Quinine sulphate tablets																
F.6.e	Quinine Injections																
F.6.f	DEC 100 mg tablets																
F.6.g	Albendazole 400 mg tablets																
F.6.h	Dengue NS1 antigen kit																
F.6.i	Temephos, Bti (for polluted & non polluted water)																
F.6.j	Pyrethrum extract 2%																
F.6.k	ACT (For Non Project states)																
F.6.l	RDT Malaria – bi-valent (For Non Project states)																
F.6.m	Any Other (Pl. specify)																
G	NLEP	0	0	0		0	0	0		0	0	0		0	0	0	
G.1.	Improved early case detection																

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
G 1.1	Incentive to ASHA																
G1.1 a	Sensitization of ASHA																
G 1.2	Specific -plan for High Endemic Districts																
G 2	Improved case management																
G 2.1	DPMR Services, (MCR footwear, Aids and appliances, Welfare allowance to BPL patients for RCS, Support to govt. institutions for																
G 2.2	Urban Leprosy Control, (Mega city - 0 , Medium city (1) -3 , Med. City (2)- 1 Township -19)																
G 2.3	Material & Supplies																
G 2.3.i	Supportive drugs, lab. reagents & equipments and printing works																
G 2.4	NGO - SET Scheme																
G 3	Stigma Reduced																
G 3.1	Mass media, Outdoor media, Rural media, Advocacy media																
G 4.	Development of Leprosy Expertise sustained																
G 4.1	Training of new MO																
G 4.2	Refresher training of MO																
G 4.3	Training to New H.S/H.W.																
G 4.4	Other training -Physiotherapist																
G 4.5	Training to Lab. Tech.																
G 4.6	Management training for District Nucleus Team																
G 5.	Monitoring, Supervision and Evaluation System improved																
G 5.1	Travel Cost and Review Meeting																
G 5.1.i	Travel expenses - Contractual Staff at State level																
G 5.1.ii																	
G 5.1.iii	Review meetings																
G 5.2	Office Operation & Maintenance																
G 5.2.i	Office operation - State Cell																
G 5.2.ii	Office operation - District Cell																
G 5.2 .iii	Office equipment maint. State																
G 5.3	Consumables																
G 5.3 i	State Cell																
G 5.3.ii	District Cell																
G 5.4	Vehicle Hiring and POL																
G 5.4.i	State Cell																
G 5.4.ii	District Cell																
G 6.	Programme Management ensured																
G 6.1	Contractual Staff at State level																
G 6.1.i	SMO																
G 6.1.ii	BFO cum Admn. Officer																
G 6.1.iii	Admn. Asstt.																
G 6.1.iv	DEO																
G 6.1.v	Driver																
G 6.2	Contractual Staff at District level																
G 6.2.i	Driver																
G 6.2.ii	Contractual Staff in selected States, NMS																
G 7.	Others																
G 7.1	Travel expenses for regular staff for specific programme / training need, awards etc																
H	RNTCP	0	0	0		0	0	0		0	0	0		0	0	0	
H.1	Civil works																
H.2	Laboratory materials																
H.3.a	Honorarium/Counselling Charges																
H.3.b	Incentive to DOTs Providers																
H.4	IEC/ Publicity																
H.5	Equipment maintenance																
H.6	Training																
H.7	Vehicle maintenance																
H.8	Vehicle hiring																
H.9	NGO/PPP support																
H.10	Miscellaneous																
H.11	Contractual services																
H.12	Printing																
H.13	Research and studies																
H.14	Medical Colleges																
H.15	Procurement –vehicles																
H.16	Procurement – equipment																
H.17	Tribal Action Plan																
GT	Grand Total (A+B+C+D+E+F+G+H)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	

Note: The portion shown in Green in the 1st Column of FMR under RCH Flexible Pool and Immunisation are reimbursable activities.
The ASHA Incentive paid under different programmes of NRHM also needs to be populated separately in the below format.

Statement showing ASHA Incentives																	
Code No. of the respective programme	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A1.4.5	Incentive to ASHAs under JSY																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A.2.9	Incentive to ASHAs under Child Health																
B1.1.3	Performance Incentive/Other Incentive to ASHAs (if any)																
C.5	ASHA Incentive paid under Routine Immunisation																
F.1.1.a.i	ASHA Honorarium under NVBDCP (DBS)																
G 1.1	ASHA Incentive paid under NLEP																
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Certified that the above amount of expenditure is duly reconciled with the amount recorded in the relevant ledger heads.

State Finance Manager/ State Accounts Manager

Director (NRHM-Finance)

Mission Director

**Financial Management Report to be submitted by the States/UT Health/RCH Societies to Centre on Quarterly basis
NCD Flexible Pool**

("_____") State Health Society _____

FINANCIAL REPORT FOR THE FINANCIAL YEAR 2013-14

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

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	NCD Flexible Pool																
I	NPCB	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
I1.	Recurring Grant-in aid	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
I 1.1	Reimbursement for cataract operation for NGO and Private Practitioners as per NGO norms @Rs.1000/-																
I 1.1 A	Assistance for consumables/drugs/medicines to the Govt./District Hospital for Cat sx etc.@ Rs.450/- per case																
I 1.2	Other Eye Diseases																
	Diabetic Retinopathy @Rs.1500/-																
	childhood Blindness @Rs.1500/-																
	Glaucoma @Rs.1500/-																
	Keratoplastiv @Rs.5000/-																
	Vitreoretinal Surgery @Rs.5000/-																
I 1.3	Screening and free spectacles to school children @ Rs.275/- per case																
I 1.4	Screening and free spectacles for near work to Old Person (New component) @Rs.100/- per case																
I 1.5	Recurring GIA to Eye Bank @ Rs.2000/- per pair(Eye Bank will reimburse to Eye Donation Centre for eye collected by them @ Rs.1000/- per pair)																
I 1.6	Training of PMOA @Rs.2 lakh per states																
I 1.7	State level IEC @Rs.5 lakh for Minor State and Rs.10 lakh for Major States																
I 1.8	Procurement of Ophthalmic Equipment																
I 1.9	Maintenance of Ophthalmic Equipments @Rs.5 lakh per unit																
I2	NON RECURRING GRANT-IN-AID	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
I.2.1	Grant-in-aid for strengthening of Distt. Hospitals @ Rs.40 lakh																
I.2.2	Grant-in-aid for Sub Divisional Hospitals @ Rs.20 lakh																
I.2.3	For Vision Centre (PHC) (Govt. + NGO) @ Rs.1 lakh																
I.2.4	For Eye Bank Rs.25 lakh																
I.2.5	For Eye Donation Centre (New) @ Rs.1 lakh																
I.2.6	For GIA to NGOs for setting up/expanding eye care unit in semi-urban/ rural area @ Rs.40 lakh																
I.2.7	For Construction of Eye Wards and Eye OTS (renamed as dedicated eye unit)@ Rs.100 lakh																
I.2.8	For Mobile Ophthalmic Units (renamed as Multipurpose distt. Mobile ophthalmic unit @ Rs.30 lakh																
I.2.9	Fixed tele- ophthalmic network unit in Got. Set up/ internet based ophthalmic consultation unit) @Rs.15 lakh																
I3	CONTRACTUAL MAN POWER	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
I.3.1	Ophthalmic Surgeon@ Rs.60,000/- p.m.*																
I.3.2	Ophthalmic Assistant @ Rs.12,000/- p.m.*																
I.3.3	Eye Donation Counsellors @ Rs.15000/- p.m.*																
I.3.4	Data Entry Operator @Rs.8,000/- p.m. for district level																
J	National Mental Health Programme (NMHP)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
J 1	District Mental Health Programme	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
J 1.1	Salary																
J 1.2	(Non Recurring)																
	a) Infrastructure for District DMHP Centre, Counseling Centre under psychology deptt. In a selected college including crisis helpline : setting up the centre, furniture, computer facilities, telephone etc.																
	b) Preparatory phase : Recruitment of DMHP staff and development of district plan																
J 1.3	Training of PHC Medical Officers, Nurses, Paramedical Workers & Other Health Staff working under the DMHP																
J 1.4	IEC and community mobilization activities																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter							Year to Quarter (Cumulative)								
		Physical Progress				Financial Progress			Physical Progress				Financial Progress				
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
	a) Procuring/ translation of IEC material and distribution b) Awareness generation activities in the community, schools, workplaces with community involvement																
J 1.5	Targeted interventions at community level Activities & interventions targeted at schools, colleges, workplaces, out of school adolescents, urban slums and suicide prevention. (Rs. 3 lakhs for district counseling centre (DCC) and crisis helpline outsourced to psychology department/ NGO per year, Rs. 1000 per high school for counseling sessions per year, training of master trainers & school teachers in the skills, training of college teachers in counseling skills/orientation of psychology teachers in counseling and hiring the services of psychiatrists, psychologists from private sector)																
J 1.6	Drugs																
J 1.7	Equipments																
J 1.8	Operational expenses of the district centre : rent, telephone expenses, website etc.																
J 1.9	Ambulatory Services																
J 1.10	Miscellaneous/ Travel/ Contingency																
K	NATIONAL ORAL HEALTH PROGRAMME	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
K.1	RECURRING GRANT-IN-AID																
K.1.1	Contractual Manpower-HR																
K.1.1.1	Dental Surgeon @ Rs.40,000/- p.m.* for six months																
K.1.1.2	Dental Hygenist@Rs.20,000/-p.m.* for six months																
K.1.1.3	Dental Assistant @ Rs.10,000/- p.m.* for six months																
K.1.2	Consumables @ Rs.5.00 lakh per year																
K.2	NON RECURRING GRANT-IN-AID																
K.2.1	Grant-in-aid for strengthening of Disttt. Hospitals (Renovation, Dental Chair, Equipment) @ Rs.7 lakh																
L	National Programme for Prevention and control of deafness	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
L.1	Recurring Grant-in-aid	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
L.1.1	Manpower at State Level	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
L.1.1.a	Consultant @Rs.50,000/- pm																
L.1.1.b	Programme Assistant @ Rs.15,000/-pm																
L.1.1.c	Data Entry Operator @Rs.15,000/-pm																
L.1.2	Public Private Partnership																
L.1.3	Manpower at District level	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
L.1.3.a	ENT Surgeon @Rs.60,000/-pm																
L.1.3.b	Audiologist@Rs.30,000/-pm																
L.1.3.c	Audiometric Assistant@Rs.15,000/-pm																
L.1.3.d	Instructor for Hearing Impaired Children @Rs.15,000/-pm																
L.1.4	IEC	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
L.1.4.a	State Level @Rs.20 lakh																
L.1.4.b	District level @Rs.2 lakh																
L.2	Non recurring Grant-in-aid	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
L.2.1	Training@Rs.10 lakh/ Distt. for 7 level training																
L.2.1.a	Procurement of Equipment																
L.2.1.b	District Hospital @Rs.20 lakh/ Distt.																
L.2.1.c	CHC/Sub-Divisional Hospital @Rs.50,000/- Kit																
L.2.1.d	PHC@RS.15,000/- kit																
M	Health care of the Elderly	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
M3.1	Assistance to District Hospitals	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
M3.1.1	Construction/renovation/extension of the existing building and furniture of Geriatrics Unit with 10 beds and OPD facilities.																
M3.1.2	Machinery and Equipment (Non-Recurring)																
M3.1.3	Machinery and Equipment (Recurring)																
M3.1.4	Drugs and Consumables																
M3.1.5	Training of doctors/staff from CHCs/PHCs.																
M3.1.6	Public Awareness and IEC																
M3.1.7	Human Resources(Contractual)																
M.3.2	Assistance to Community Health Centres:	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
M.3.2.1	Machinery and Equipment (Non-Recurring)																
M.3.2.2	Machinery and Equipment (Recurring)																
M.3.2.3	Training of doctors/staff from PHCs/SCs & IEC																
M.3.2.4	Human Resources (Contractual)																
M.3.3	Assistance to Primary Health Centres:	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	

S.N	STRATEGY/ACTIVITIES	Reporting Quarter							Year to Quarter (Cumulative)								
		Physical Progress				Financial Progress			Physical Progress				Financial Progress				
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
M.3.3.1	Machinery and Equipment (Non-Recurring)																
M.3.3.2	Machinery and Equipment (Recurring)																
M.3.3.3	Training & IEC																
M.3.4	Assistance to Health sub- Centres:	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
M.3.4.1	Aids and Appliances (Non-Recurring)																
M.3.4.2	Aids and Appliances (Recurring)																
M.3.5	Regional Geriatric Centres	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
M.3.5.1	Construction/renovation/extension of the existing building and furniture of department of Geriatrics with 30 beds and OPD facilities including academic and research wing.																
M.3.5.2	Machinery and Equipment																
M.3.5.3	Video Conferencing Unit																
M.3.5.4	Drugs and Consumables																
M.3.5.5	Research Activities																
M.3.5.6	Human Resources (Contractual)																
M.3.5.7	Training to faculty members and doctors from district hospitals																
	Others ,if any																
N	National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
N1.	Non –Recurring:																
N1.1.	Infrastructure																
N1.1.1	Renovation and furnishing, furniture, computers, office equipments (fax, phone, photocopier etc.)																
N1.1.1.1	State NCD Cell																
N1.1.1.2	District NCD Cell																
N1.1.2	District CCU/ICU &Cancer Care																
N1.1.2.1	Developing/strengthening and equipping Cardiac Care Unit (CCU)/ICU																
N1.1.2.2	Cancer Care (for equipments)																
N1.1.3	District NCD Clinic & CCU																
N1.1.3.1	Strengthening of laboratory																
N1.1.3.2	Furniture, Equipment, Computer etc																
N1.1.4	NCD Clinic at CHC																
N1.1.4.1	NCD Clinic: Furniture, Equipment, Computer etc.																
	Lab.Equipment																
	Human Resources																
N1.2.1	Recurring grant:																
N1.2.1.1	State NCD Cell																
N1.2.1.1.1.	Epidemiologist/ Public Health specialist @ Rs.60,000-80,000/month (Rs.7.2- 9.6lakh /year)																
N1.2.1.1.1.	State Programme coordinator @ Rs. 50,000-60,000/month (Rs.6.0 -7.2 lakh /year)																
N1.2.1.1.1.	Finance cum logistics consultant @ Rs.40,000-50,000/month (Rs. 4.8- 6.0 lakh/ year)																
N1.2.1.1.1.	Data entry operator @ Rs.10000- 12000/month [Rs.1.2-1.44 lakh /year																
N1.2.1.2	District NCD Cell:																
N1.2.1.2.1	Epidemiologist/ Public Health specialist @ Rs.60,000-80,000/month (Rs.7.2- 9.6lakh /year)																
N1.2.1.2.2	District Programme coordinator @ 30,000- 40,000/month (Rs.3.6 -4.8lakh /year)																
N1.2.1.2.3	Finance cum logistics consultant @ Rs.30000-40000/month (Rs. 3.6- 4.8. lakh/ year)																
N1.2.1.2.4	Data entry operator @ Rs.10000- 12000/month [Rs.1.2-1.44 lakh /year																
N1.2.1.3	District CCU/ICU &Cancer Care																
N1.2.1.3.1	specialist (Cardiology/M.D. General Medicine) @ Rs.80,000-90000 /month [Rs.9.6-108.0 lakh/year] or General physician @ Rs.60000-70000/month [Rs.7.2 -8.4lakh/year]																
N1.2.1.3.2	4 GNMs @Rs. 18000- 20000 /month (8.64- 9.6 lakh /year)																
N1.2.1.4	District NCD Clinic																
N1.2.1.4.1	1 Doctor (General physician @ Rs.60000 -70000/month Rs.7.2 -8.4.lakh/year																
N1.2.1.4.2	2 GNMs @Rs.18000-20000 /month (4.32- 4.8 lakh /year)																
N1.2.1.4.3	1 Technician @RS. 18000 -20000 /month (Rs.2.16 - 2.40 lakh/year)																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter							Year to Quarter (Cumulative)								
		Physical Progress				Financial Progress			Physical Progress				Financial Progress				
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
N1.2.1.4.4	1 Physiotherapist @Rs. 20000-25000/month (Rs. 2.40-3.0 lakh/year)																
N1.2.1.4.5	1 Counsellor @ Rs. 1 Rs.10000- 12000/month (Rs.1.2-1.44 lakh /year)																
N1.2.1.4.6	1 Data Entry Operator @Rs. 10000- 12000/month [Rs.1.2-1.44 lakh/year																
N1.2.1.5	CHC N C D Clinic																
N1.2.1.5.1	1 Doctor @ Rs. 40000-50000/month [Rs. 4.80 lakh-6.00 lakh /year]																
N1.2.1.5.2	1 Nurse @ Rs. 18000-20000/month [Rs. 2.16-2.4 lakh/year]																
N1.2.1.5.3	1 Technician @ Rs. 18000-20000/month [Rs. 2.16 - 2.4lakh/year]																
N1.2.1.5.4	1 counsellor @Rs.10000- 12000/month [Rs.1.2- 1.44 lakh/year]																
N1.3	Laboratories , Drugs & Consumables																
N1.3.1	District NCD Clinic																
N1.3.2	District CCU/ICU &Cancer Care																
N1.3.3	CHC N C D Clinic																
N1.3.4	PHC N C D Clinic																
N1.3.5	Sub-Centre level																
N1.4	Mobilty , Miscellaneous & Contingencies																
N1.4.1	Miscellaneous (communication, monitoring, TA,DA, POL, contingency etc.)																
N1.4.1.1	State NCD Cell																
N1.4.1.2	District NCD Cell																
N1.4.1.3	District CCU/ICU &Cancer Care																
N1.4.1.4	CHC N C D Clinic																
N1.4.1.5	PHC N C D Clinic																
N1.4.1.6	Transport of referred cases including home based care																
N1.4.1.7	Sub-Centre level																
N1.4.1.8	Patient refrral cards																
N1.5	IEC																
N1.5.1	State NCD Cell																
N1.5.2	District NCD Clinic																
	Others, If any																
P	National Tobacco Control Programme	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.1	District Tobacco Control Cell (DTCC)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.1.1	Training/ Sensitization Prog.																
O.1.1.1	Orientation of Stakeholder organizations																
O.1.1.2	Training of Health Professionals																
O.1.1.3	Orientation of Law Enforcers																
O.1.1.4	Training of PRI's representatives/ Police personnel/ Teachers/ Transport personnel/ NGO personnel/ other stakeholders																
O.1.1.5	Other Trainings/Orientations - sessions incorporated in other's training																
O.1.2	SBCC/IEC campaign	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.1.2.1	Development of posters/ stickers/ handouts/ wall paintings/ hoardings/ local advt/ etc.																
O.1.2.2	Places covered with hoardings/ bill boards/ signages etc.																
O.1.2.3	Usage of Folk media such as Nukkad Natak/ mobile audio visual services/ local radio etc.																
O.1.3	School Programme	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.1.3.1	Coverage of Public School																
O.1.3.2	Coverage of Pvt. School																
O.1.3.3	Coverage of Public School in other's school programme																
O.1.3.4	Coverage of Pvt. School in other's school programme																
O.1.3.5	Sensitization campaign for college students																
O.1.4	Pharmacological Treatment	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.1.4.1	Procurement of medicine & consumables for TCC																
O.1.5	Flexible pool	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.1.5.1	District level Coordination Committee																
O.1.5.2	Monitoring Committee on Section 5																
O.1.5.3	Enforcement Squads																
O.1.5.4	Printing of Challan Books																
O.1.5.5	Baseline/Endline surveys/ Research studies																
O.1.5.6	Misc./Office Expenses/DEO																
O.1.6	Manpower Suppot	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.1.6.1	District Consultant																
O.1.6.2	Social Worker																

S.N	STRATEGY/ACTIVITIES	Reporting Quarter								Year to Quarter (Cumulative)							
		Physical Progress				Financial Progress				Physical Progress				Financial Progress			
		Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per ROP	Actual Expenditure	Variance %	Unit of Measure	Target / Planned	Actual / Achievement	Variance %	Committed Liability of Previous Year (As per ROP)	Budget Allotted as per PIP	Actual Expenditure	Variance %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
O.1.6.3	Mobility Support																
O.1.7	Non-Recurring Grants	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.1.7.1	Procurement of equipment																
O.2	Tobacco Cessation Centre (TCC)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.2.1	Training & Outreach	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.2.1.1	Weekly FGD with the tobacco users																
O.2.1.2	Monthly meeting with the hospital staff																
O.2.1.3	IEC/SBCC material used for patients counselling																
O.2.2	Manpower Support	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.2.2.1	Psychologist/Counselor																
O.2.3	Contingency/ Misc.	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.2.3.1	Mobility support																
O.2.3.2	Office Expenses																
O.2.4	Non-Recurring Grants	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
O.2.4.1	Procurement of equipment																
GT	Grand Total (I+J+K+L+M+N+O)	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	

State Finance Manager/ State Accounts Manager

Director (NRHM-Finance)

Mission Director

Statement of Fund Position													
Scheme	Opening Balance at the beginning of the month			Total	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		GOI	State Share	Bank Interest			Bank Balance	Advances (including Releases to District & other agencies)	Cash Balance	Total
RCH Flexible Pool (Part A of PIP)													
Additionalties 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)													
NIDDCP													
IDSP													
NVBDCP													
NLEP													
RNTCP													
Total (NRHM including NDCPs)	-	-	-	-	-	-	-	-	-	-	-	-	
NON COOMUNICABLE DISEASE													
Nationa Programme for Control of Blindness (NPCB)													
National Mental Health Programme (NMHP)													
National Oral Health Programme													
National Programme for Prevention and control of deafness													
Health care of the Elderly													
National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)													
Diabetes,Cariovascular Diseases and Stroke													
National Tabacco Control Programme													
Total (NCD Flexible Pool)	-	-	-	-	-	-	-	-	-	-	-	-	
National Urban Health Mission													
Other, if any (pls specify)													
Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	
* Actual expenditure includes expenditure incurred by State Health Society itself and District health societies.													
Source documents , which must be verified before showing figures under each category, are: Cash Book, Bank Book and Advance Register (Ledger).													
It is certified that:													
1. Opening and Closing figures of Bank Balance tally with the Bank Book of the Society (State may call for similar report from the districts),													
2. Opening and Closing figures of Advances tally with the Advance Register of the Society,													
3. Opening and Closing figures of Cash tally with the Cash Book of the Society.													
4. That expenditure shown in the quarter tally with the expenditure reported in the Financial Monitoring Report (FMR) for the quarter.													

Monthly MIS Report for Financial Monitoring

(Information to be provided by State / UT to FMG by 10th of every month)

State Information	Name of State/ UT		Number of Districts			Number of Blocks								
Status of	<u>Concurrent Audit</u>		<u>FMRs Meetings/Workshops</u>		<u>Vacancy Position of Finance & Accounts Staff</u>		<u>Statement of Fund Position</u>							
Concurrent Audit														
2010-11														
Number of Districts covered by Concurrent Auditor 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 (Proposed new format)

[illegible]

<div>Quarterly MIS Report for Financial Monitoring</div> <div>(Information to be provided by State / UT to FMG by 10th of next month after every quarter ending)</div>			
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			
Year _____			
Date of State's reply to the DO letter on audit observations with reference no.			
Concurrent Audit			
Year _____			
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 _____			
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		

<p align="center">Statement of Agewise outstanding advances for the quarter ending -----</p>	
<p>Name of the State: _____</p>	

		Opening Advances	Funds released during the year 2010-			Advance Adjusted	Agewise outstanding advances Balance i.e.(Closing advances) for the quarter	
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[illegible]

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)														
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.														

Date

State Accounts Manager

State Finance Manager

Mission Director(NRHM)

Status of Advances in (name of State)

Sl. No.	Name of the District	Untied Funds - Sub Centre						Untied Funds - PHC / CHC						Annual Maintenance Grants					
		Open. Bal. 1st April, 2009	Release 2009-10	Refund 2009-10	Total funds available	Expr. upto 31st Mar. 2010	Closing Balance 2009-10	Open. Bal. 1st April, 2009	Release 2009-10	Refund 2009-10	Total funds available	Expr. upto 31st Mar. 2010	Closing Balance 2009-10	Open. Bal. 1st April, 2009	Release 2009-10	Refund 2009-10	Total funds available	Expr. upto 31st Mar. 2010	Closing Balance 2009-10
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
TOTAL :																			

		Status of Advances in (name of State)																	
		Rogi Kalyan Samitis						Village Health & Sanitation Committees						Grand Total					
Sl. No.	Name of the District	Open. Bal. 1st April, 2009	Release 2009-10	Refund 2009-10	Total funds available	Expr. upto 31st Mar. 2010	Closing Balance 2009-10	Open. Bal. 1st April, 2009	Release 2009-10	Refund 2009-10	Total funds available	Expr. upto 31st Mar. 2010	Closing Balance 2009-10	Open. Bal. 1st April, 2009	Release 2009-10	Refund 2009-10	Total funds available	Expr. upto 31st Mar. 2010	Closing Balance 2009-10
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
	TOTAL :																		

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:</p> <ul style="list-style-type: none"> • State Finance Manager: If vacant then vacant since when. • State Accounts Manager: If vacant then vacant since when. <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? 	

	<ul style="list-style-type: none"> • 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 	
3	Internal Control <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 printed materials, if any, is up to date. • Whether Fixed Asset Register is up to date? • Are there advances outstanding for long? (greater than 6 months) • Is there a backlog in preparation of SOE, utilization certificate or audit report • Is there any pre-signed blank cheques or large cash withdrawals • Are Financial Management Indicators being compiled regularly? Copy of latest indicators may be requested • How are FM Indicators being used or followed up? • Has SPMU been carrying out field checks on basic financial controls (appendix 13 A of Manual) • Is there a system of reconciliation of advances? • Does the project follow the system of single signatory or joint signatories? Who are the signatories to the bank account (s)? • Problems being faced/ outstanding issues on internal controls 	
4	Financial Reports: <ul style="list-style-type: none"> • 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: <ol style="list-style-type: none"> 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 	

	<p>quarter as a cross-check measure).</p> <ul style="list-style-type: none"> • 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? 	

Checklist for Field Visit
(To be used by Block Accountants for Fortnightly
Field Visits to Periphery units)

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? 	

S. No.	Item	Remarks/ Response
	<ul style="list-style-type: none"> 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.	Financial Reports <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.	JSY Disbursements <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.	Rogi Kalyan Samiti <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:

Case Study

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.

Course Module on Monitoring and Reporting

Session Title: Monitoring and Reporting			Session-at-a-glance	
Session learning objectives	Session Structure	Teaching Method Used	Teaching Material used	Time Required
<p>Learning Objective:</p> <p>The participants will be able to understand in detail the importance and need of monitoring and reporting under NRHM. It elaborates on the various Financial Reporting requirements at different levels including contents/formats of key reports on utilization/ expenditure and periodical MIS on status of overall Financial Management aspects along with respective timelines & responsibilities. It also describes ancillary financial monitoring activities to be carried out at various levels such as field visits, financial analysis, etc. with the help of illustrative checklists/ templates and examples.</p> <p>Materials Required :</p> <ol style="list-style-type: none"> 1. Slides 2. Case study 	<p>Key Teaching Point 1: - Need and Importance of Monitoring and Reporting and Snapshot of activities</p> <p>Key Teaching Point 2: - Financial Reporting on utilization and expenditure</p> <p>Key Teaching Point 3: Reporting on overall financial management aspects</p> <p>Key Teaching Point 4: Other financial monitoring activities including field visits, Concurrent Audit activities and financial analysis</p>	<p>Instructional and Participative</p>	<p>Slide 2 and 3</p> <p>Slides 4-7</p> <p>Slides 8-54</p> <p>Slides 55-60</p> <p>Slides 61- 82</p>	<p>05 mins</p> <p>15 mins</p> <p>30 mins</p> <p>15 mins</p> <p>25 mins</p>

Session Title: Monitoring and Reporting			Session-at-a-glance	
Session learning objectives	Session Structure	Teaching Method Used	Teaching Material used	Time Required
3. Self-Assessment	<u>Case Study</u>	Group Discussion/ Individual attempts	Slides 83-84	20 mins
	<u>Self-Assessment</u>	Individual Attempts by participants	Participants should attempt the section individually within the give timeframe followed by an open house discussion by the trainer on the queries.	10 mins
			Slides 85-88	
			TOTAL TIME REQUIRED	2hrs

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.

2. 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?

Monitoring & Reporting

Solution of Self-Assessment

1. d.
2. a& b.
3. c.
4. b.
5. b.
6. a.
7. b.
8. c.