

Training Module on
“Compilation of Guidelines”

April, 2014



Learning Objective of the Module

The aim of this training module on “Compilation of Guidelines” is to provide finance and accounts staff with a quick snapshot of the available inventory of Financial Management Guidelines & Data/ Information for their easy reference including:

- ✓ Key Finance related Guidelines / Advisories
- ✓ Financial Manual/ Handbooks
- ✓ Other relevant reports/ publications/ information etc.

Contents of the Module

- ✓ Introduction
- ✓ Manuals/ Handbooks
- ✓ Guidelines/ Advisories
- ✓ Reports
- ✓ Other Relevant Documents

INTRODUCTION

Introduction

- ✓ FMG has developed various Guidelines/ Advisories relating to NRHM financial processes and activities over past few years.
- ✓ Most of these have been posted by FMG on the NRHM website (<http://www.nrhm.gov.in/>) to ensure their easy accessibility.

Manuals/ Handbooks	Guidelines/ Advisories	Reports	Other Relevant Documents
<ul style="list-style-type: none"> • Finance and Accounts Manual • Model Accounting Handbooks • e training Modules 	<p><u>PIP</u></p> <ul style="list-style-type: none"> • PIP Guidelines/ Revised Operating Manual for NRHM State PIPs • Guidelines on District Health Action Plans <p><u>Audit</u></p> <ul style="list-style-type: none"> • Concurrent Audit Guidelines • RFP for Appointment of Statutory Auditor for SHS & DHS <p><u>Key Schemes/ Financial Procedures</u></p> <ul style="list-style-type: none"> • JSY Guidelines • ASHA Guidelines • Guidelines of Untied Funds under NRHM • Constitution of Rogi Kalyan Samities <p><u>Advisories</u></p> <ul style="list-style-type: none"> • Non diversion of funds • Maintenance of RKS accounts and utilization of VHSNC funds 	<ul style="list-style-type: none"> • JRM/ CRM Reports <p><u>Other Reports</u></p> <ul style="list-style-type: none"> • Audit reports of the States • CAG report • Expenditure reports like quarterly FMR, etc. • Approved ROPs/ PIPs 	<ul style="list-style-type: none"> • Mission Document • NRHM Framework for Implementation • Organizational Setup NRHM

MANUALS/ HANDBOOKS

Manuals/ Handbooks

Manual/ Handbooks	Description	Users
Operational Guidelines for Financial Management	<ul style="list-style-type: none"> Provides guidance on the key aspects/ processes relating to various financial management activities across various levels under NRHM along with respective roles/ responsibilities, timelines, formats etc. 	<ul style="list-style-type: none"> Finance & Accounts personnel at all units
Model Accounting Handbooks	<ul style="list-style-type: none"> Guide/ handbook for staff at sub-district level implementing units (Block, CHC/PHC, RKS, Sub Centre & VHSNC) provide unit-specific guidance & can serve as a quick reference document in respect of various finance and accounts activities that they are supposed to carry out Provides unit specific requirements relating to fund flow/ accounting/ record maintenance/ reporting along with specific formats, reporting timelines etc. 	<ul style="list-style-type: none"> Finance & Accounts personnel at sub-district level units
e training Modules	<ul style="list-style-type: none"> These training modules provide detailed training material for providing finance & accounts related trainings to the finance personnel at state, district and block level relating to financial management guidelines, policies and processes. These training modules are available on each aspect of financial management such as budgeting, fund flow, reporting, etc. and also include detailed course module & reference material on each aspect. 	<ul style="list-style-type: none"> Finance & Accounts personnel at sub-district level units

GUIDELINES/ ADVISORIES

Guidelines/ Advisories

Guidelines/ Advisories	Description	Users
PIP Guidelines/ Revised Operating Manual for NRHM State PIPs	<ul style="list-style-type: none"> Guidelines on the structure of the state PIPs w.r.t. contents and formats for each chapter Explains the technical aspects of the PIP formulation process Helps in bringing uniformity in the SPIPs submitted by States/UTs 	<ul style="list-style-type: none"> Finance & Accounts Personnel at SHS and Center
Guidelines on District Health Action Plans (DHAP)	<ul style="list-style-type: none"> Elaborates on Resource Allocation and Financial Norms, Conducting situational analysis, Block Level Consultations, District Planning Workshop, Work plan and Unit/ Average Costs, Monitoring and Programme Management, Structure of DHAPs 	<ul style="list-style-type: none"> Finance & Accounts Personnel at SHS, DHS and Blocks
Concurrent Audit Guidelines	<ul style="list-style-type: none"> Gives guidance on the appointment & selection process of the concurrent auditor and the modalities involved in the same Provides the Term of Reference for the auditors, indication on monthly/quarterly fee payable to auditors, checklist for audit of SHS/DHS etc. 	<ul style="list-style-type: none"> Finance & Accounts Personnel at SHS and DHS <p>(under review and finalisation)</p>

Guidelines/ Advisories

Guidelines/ Advisories	Description	Users
RFP for Appointment of Statutory Auditor for SHS & DHS	<ul style="list-style-type: none">• Provides detailed guidelines on the appointment & selection process of the Statutory Auditors including formats of the RFP, technical & financial bids to be submitted by bidders, evaluation/ selection criteria, requirements of audit report etc.	<ul style="list-style-type: none">• Finance & Accounts Personnel at SHS and DHS
JSY Guidelines	<ul style="list-style-type: none">• Provides information on the various aspects of the scheme including financial assistance/ amount of grant, eligibility requirements, process of disbursement and related financial accounting/ reporting requirements• Helps the staff at implementing units to understand the programme requirements w.r.t. JSY implementation	<ul style="list-style-type: none">• Finance & Accounts personnel (especially at units where JSY disbursements are taking place)
AHSA Guidelines	<ul style="list-style-type: none">• Highlights the role, responsibilities, profile, selection procedure, training modality and compensation package for ASHA	<ul style="list-style-type: none">• Finance & Accounts personnel at all units

Guidelines/ Advisories

Guidelines/ Advisories	Description	Users
Guidelines of Untied Funds & AMG under NRHM	<ul style="list-style-type: none"> Provides details on activities covered under Untied funds and Annual Maintenance Grants alongwith amount of grant available at various levels and compliance requirements under the scheme 	<ul style="list-style-type: none"> Finance & Accounts personnel at all units
Constitution of RKS	<ul style="list-style-type: none"> Provides detailed understanding on the concept and structure/ constitution of Rogi Kalyan Samities/ Hospital Management Society and lists out the functions/ activities under RKS, grants available, and accounting/ reporting compliance requirements 	<ul style="list-style-type: none"> Finance & Accounts personnel at all units
Other Advisories	<ul style="list-style-type: none"> <u>Non diversion of funds</u> Advisory stating that under NRHM guidelines, diversion of funds from one programme to another is not permitted without approval of MoHFW <u>Maintenance of RKS accounts and utilization of VHSNC funds</u> Guidelines on maintenance of books of accounts, audit and utilization certificates by RKS and instructions for utilization and maintenance of funds given for VHSNCs 	<ul style="list-style-type: none"> Finance & Accounts personnel at all units

REPORTS

Reports

Reports	Description	Reference
JRM/ CRM Reports	<ul style="list-style-type: none"> • Joint Review Mission (JRMs)/ Common Review Mission (CRMs) are conducted to review the progress of RCH related activities and discuss the future activities planned for the same. These are conducted by various DPs and representatives from MoHFW • These reports highlight findings of the periodical JRMs/ CRMs Mission conducted. 	<ul style="list-style-type: none"> • NRHM Website
Five years of NRHM 2005 – 10	<ul style="list-style-type: none"> • This report highlights the progress made by the mission over the last five years. • Elaborates on the details regarding specific gains to the Health System, various initiatives undertaken, infrastructure development, etc. 	<ul style="list-style-type: none"> • NRHM Website
Other reports	<ul style="list-style-type: none"> • Audit reports of the States • CAG report • Expenditure reports like quarterly FMR, etc. • Approved ROPs/ PIPs 	<ul style="list-style-type: none"> • Some of these are available on NRHM Website, while others are available in the inventory of the State/ Centre level finance units

OTHER RELEVANT DOCUMENTS

Other Relevant Documents

Other Documents	Description
Mission Document	<ul style="list-style-type: none">• An introduction guide useful to develop an understanding of NRHM. It explains the Vision & Mission of NRHM, highlights the Goals, Strategies and the Plan of action undertaken by NRHM• It also brings out the roles of State Governments, Panchayati Raj Institutions, NGOs and lists out the timelines for Major Components under NRHM and elaborates on various issues like funding arrangements, monitoring & evaluation, technical support, outcomes etc.
NRHM Framework for Implementation	<ul style="list-style-type: none">• Provides the timelines of various activities, goals, strategies and outcomes of NRHM and highlights the broad framework for implementation, key strategies and the Plan of Action of the Mission along with Human Resource Support, Finances, Monitoring & Review arrangements
Organizational Setup NRHM	<ul style="list-style-type: none">• Provides the Organizational Structure of NRHM Directorate

THANK YOU