

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

April, 2014



Learning Objective of the Module

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

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

Schemes/ Areas covered in this module are:

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

Contents of the Module

- ✓ Introduction
- ✓ Untied funds
 - Rogi Kalyan Samiti
 - Annual Maintenance Grants
 - Untied Funds
- ✓ Janani Suraksha Yojana
- ✓ Janani Shishu Suraksha Karyakram
- ✓ Self Assessment

Introduction

- ✓ The existing Primary Healthcare System includes various types/ levels of health institutions : Sub-Centre, Primary Health Centre, Community Health Centre, Sub-Division Hospital/ District Hospital.
- ✓ With launch of NRHM, flow of funds to these units (District level and below), has tremendously increased.
- ✓ The NHM funds for the health facilities are in the nature of **Untied Grants (UF)**, **Annual Maintenance Grant (AMG)** and **Rogi Kalyan Samiti Grants (RKS)**. In addition, funds are also provided under **Janani Suraksha Yojana** for providing incentives to pregnant women, and entitlements are provided under the **Janani Shishu Suraksha Karyakram (JSSK)** to all pregnant women and sick infants availing services in public health facilities.

Untied Funds

Untied funds for facilities

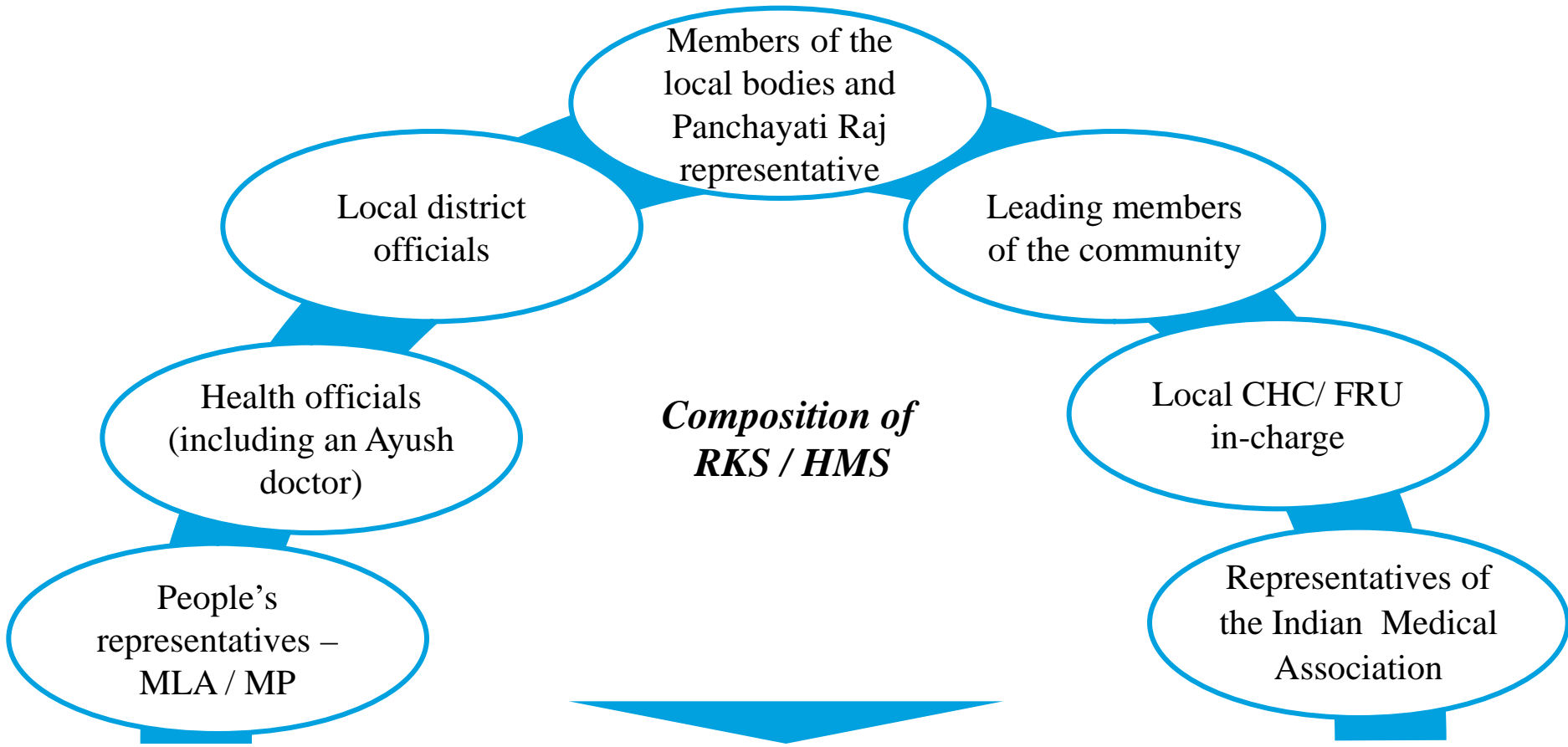
- ✓ The current annual allocation under NRHM per SC (Rs. 20,000) and per PHC (Rs. 1.75 lakhs) would remain the same.
- ✓ The annual untied fund amount per CHC would be increased from the current Rs. 2.5 lakhs to Rs. 5.0 lakhs, and for a DH it would be increased from the current Rs. 5 lakhs to Rs. 10 lakhs.
- ✓ Untied funds, funds for RKS and untied maintenance facility level funds will be merged into a single untied grant to the facility.
- ✓ Funds admissible for different levels of facilities like SC, PHC, CHC, SDH would be pooled according to the category of facility, at the district level and allocated to individual facilities based on utilization of funds, case loads, range of services, keeping equity considerations in mind.
- ✓ The sub-center would continue to receive its untied fund, with additional allocation of untied funds to sub-centers providing midwifery services, and/or handling larger caseloads and those that have special difficulties to overcome.

**ROGI KALYAN SAMITI
(RKS)**

Background & Objective

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

Composition of Rogi Kalyan Samiti



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

Legislative Requirements

Registration with the Registrar of Societies under Societies Registration Act, 1860 and should follow:

- ✓ Submission of Annual Reports with the Office of the Registrar of Societies every year
- ✓ Submission of List of Executive Committee every year.
- ✓ Intimate all changes within the Executive Committee or its Rules & Regulations within 30 days.

Registration under Section 12AA of the Income Tax Act, 1961 for getting Income Tax Exemption and should follow:

- ✓ Get its accounts audited by a Chartered Accountant every year and obtain Report in the prescribed form along with the Audited Balance Sheet etc.
- ✓ Filling Income Tax Return in the prescribed form along with the Audit Report as per the provisions laid down in the I T Act

Sources of Funds & Bank Account

Resource Mobilization

The funds of the Society consist the following components:

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

Bank Account

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

Accounting & Financial Guidelines

Books of Accounts to be maintained

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

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

Financial Statements

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

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

RKS Minutes Register

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

Accounts and Audit

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

Reporting Requirements

FMR / SoE Reporting

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

Utilization Certificates

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

**ANNUAL MAINTENANCE GRANTS
(AMG)**

Annual Maintenance Grants (AMG)

Objective

- ✓ Annual Maintenance Grants is provided mainly for improvement and maintenance of physical infrastructure to facilitate strengthening of infrastructure and basic necessities. This is provided only for Government owned buildings and not on rented buildings.
- ✓ Utilization of Annual Maintenance Grant to facilitate strengthening of infrastructure and basic necessities

Utilization of Annual Maintenance Grants

Following points to be considered while utilizing Annual Maintenance Grants:

CHC/PHC

- ✓ Funds are to be kept in RKS bank account which will be operated as per RKS Guidelines
- ✓ The Executive Committee and Governing Body of RKS approves decision on activities for which the funds are to be spent
- ✓ Funds are to be utilized for maintenance and upkeep of PHC/CHC
- ✓ All expenditure incurred has to be approved by the Executive Committee and Governing Body of RKS
- ✓ Expenditure detail has to be displayed prominently in PHC/CHC

SUB-CENTRE

- ✓ Funds are to be kept in a bank account which will be operated jointly by Health Worker and head of Sub-Centre
- ✓ Decision on activities for which funds to be spent are approved by Sub-Centre & administered by Health Worker
- ✓ Funds need to be utilized for maintenance and upkeep of Sub-Centre
- ✓ All expenditure incurred has to be approved by Sub-Centre and detail to be given to Gram Sabha
- ✓ Expenditure detail to be displayed prominently in Sub-Centre

Utilization of Annual Maintenance Grants

Areas where Annual Maintenance Grants can be used:

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

Accounting/Reporting Requirements

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

UNTIED FUNDS

Untied Funds

Objective

- ✓ The objective of Untied Funds is to carry out the works of emergent nature which are normally not covered under the schemes decentralized at the district level
- ✓ These funds are mainly allocated for filling up the missing gaps and for completing the in-complete public utility assets

Utilization of Untied Funds- CHC/ PHC and SC

Following points should be considered while utilizing Untied Funds:

CHC/PHC

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

SUB-CENTRE

- ✓ Funds should be kept in a joint bank account operated under the ANM and Sarpanch in any scheduled commercial bank/ Grameen Bank/ Post office
- ✓ Decisions on activities for which funds to be spent are to be approved by Village Health Committee & administered by ANM
- ✓ Funds should be utilized for maintenance & upkeep of Sub-Centre & to be used for any of the villages covered by Sub-Center
- ✓ All expenditure incurred has to be approved by VHSNC and details to be given to Gram Sabha

Utilization of Untied Funds- CHC/ PHC and SC

Areas where Untied Funds can be used:

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

Utilization of Untied Funds- CHC/PHC and SC

Areas where Untied Funds can't be used:

- ✓ Fund not to be used for any Full Time or Part Time employee salary, Honorarium, Incentive, Vehicle purchase, Equipments purchase, Giving any advertisements either in Print or Electronic media, Organizing Swasthya Mela in case of CHC/PHC
- ✓ In case of Sub-Centre, Fund shall not be used for any salaries, vehicle purchase or to meet the expenses of the Gram Panchayat
- ✓ Untied funds should be used only for the common good and not for individual needs, except in the case of referral and transport in emergency situations.

Utilization of Untied Fund- VHSNC

Untied Funds provided to VHSNCs can be used for the following:

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

Utilization of Untied Fund- VHSNC

Maintenance of Bank Account

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

Accountability

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

Accounting/Reporting Requirements

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

**JANANI SURAKSHA YOJANA
(JSY)**

Janani Suraksha Yojna

Introduction

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

Vision of the Scheme

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

ELIGIBILITY

Eligibility

Categories of States/UTs

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

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

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

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

CASH ASSISTANCE

Cash Assistance Provided

Cash Assistance :

Cash assistance is provided as per the following rates:

(In Rs.)

Category of States	RURAL AREA			URBAN AREA		
	Assistance Package to Mother	Package for ASHA*	Total	Assistance Package to Mother	Package for ASHA**	Total
LPS	1400	600	2000	1000	400	1400
HPS	700	600	1300	600	400	1000

*ASHA package of Rs. 600 in rural areas include Rs. 300 for ANC component and Rs. 300 for facilitating institutional delivery.

**ASHA package of Rs. 400 in urban areas include Rs. 200 for ANC component and Rs. 200 for facilitating institutional delivery.

In LPS, all women delivering in govt. and accredited private institutions are eligible. In HPS, only BPL and SC/ST women delivering in govt. and accredited private institutions are eligible. Earlier restrictions on age and parity in HPS are removed.

Cash assistance for home delivery (Rs. 500) is available for only BPL pregnant women. Earlier age (>19 years) and parity (upto 2 live births) restrictions are removed.

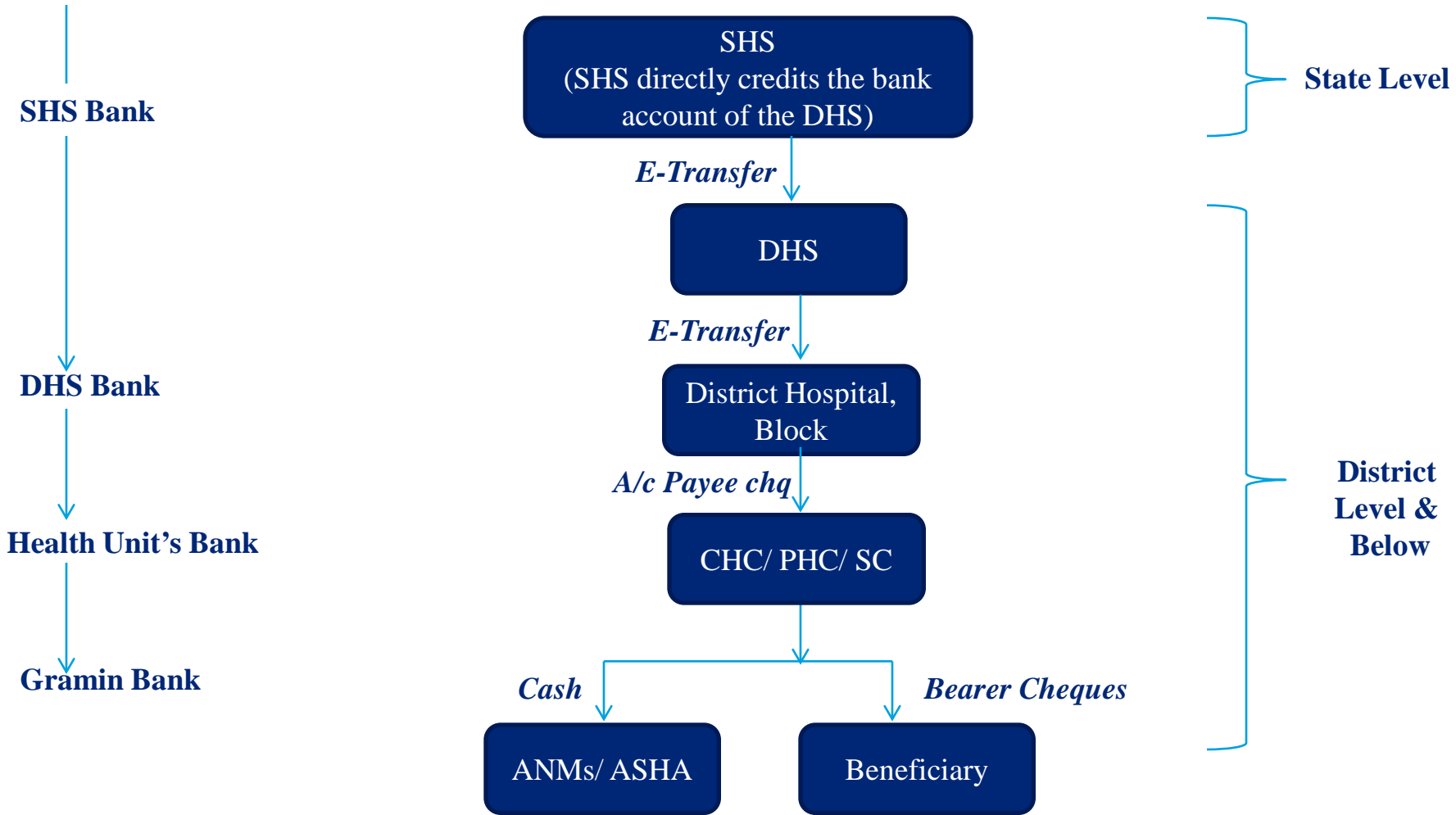
Provisions to meet Administrative Expenses

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

FUND DISBURSEMENT

Fund Flow

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



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

Key Features/ Conditions relating to Fund Disbursement under the scheme

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

Cash assistance linked to Institutional Delivery

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

Disbursement of cash assistance

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

Key Features/ Conditions relating to Fund Disbursement under the scheme



Control over payments

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

Key Issues relating to JSY Disbursements

Lack of internal controls over payments

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

Delays in payments

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

Key Issues relating to JSY Disbursements

Other Issues

Lack of proper maintenance of JSY records

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

Short stay of beneficiary post delivery

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

MONITORING AND REPORTING

Monitoring and Reporting

Monitoring & Evaluation

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

Reporting

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

**KEY RESPONSIBILITIES AS
'JSY ACCOUNTANT'**

Key Responsibilities as 'JSY Accountant'

Important duties of JSY Accountant are enumerated below:

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

Key Responsibilities as 'JSY Accountant'

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

**JANANI SHISHU SURAKSHA KARYAKRAM
(JSSK)**

Janani Shishu Suraksha Karyakram (JSSK)

Introduction

- ✓ Janani Shishu Suraksha Karyakram (JSSK) was launched on 1st June 2011 by GoI to assure free services to all pregnant and sick neonates accessing public health institutions.
- ✓ The scheme aims to provide free and cashless services to pregnant women for normal deliveries and caesarean operations and for treatment of sick new borns up to 30 days after birth.
- ✓ The scheme includes provision of free drugs and consumables and diagnostics, free diet during the stay at the health facility, free transport to health facilities, for second referrals and drop back after delivery etc. in all Government health institutions in both rural and urban areas.

ENTITLEMENTS

Entitlements for Pregnant Women

- ✓ Free and zero expense delivery & caesarean section
- ✓ Free drugs and consumables
- ✓ Free essential and desirable diagnostics (Blood & urine tests, USG, etc.) during Ante Natal Care, Intra Natal Care and Post Natal care
- ✓ Free diet for the beneficiary during stay in health facilities (upto 3 days for normal delivery and upto 7 days for C-section.)
- ✓ Free provision of blood, however relatives to be encouraged for blood donation for replacement.
- ✓ Free transport – home to health institution, inter facility and drop back from facility to home
- ✓ Exemption from all kinds of user charges

Entitlements for Sick Infant (till 1 year of age)

- ✓ Free and zero expense treatment
- ✓ Free Drugs and Consumables
- ✓ Free Diagnostics
- ✓ Free provision of Blood
- ✓ Free transport from Home to Health Institutions
- ✓ Free transport between facilities in case of referral
- ✓ Drop back from Institution to home
- ✓ Exemption from all kinds of User Charges

SELF ASSESSMENT

Self Assessment

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

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

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

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

Self Assessment

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

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

Self Assessment

6. Which of the following statement is false with respect to administrative expenses under JSY?
- a) 7% of the fund released to the state may be utilized towards administrative expenses
 - b) Administrative expenses may include expenses for monitoring, IEC and office expenses for implementation of JSY
 - c) Ratio of fund released may be 4 % for the district authorities and 3 % for the state and 2% for nodal ministry
 - d) None of the above
7. Which of the following statements are correct w.r.t. reporting requirements for Untied Funds?
- a) All funds released to the unit should be booked as expenditure
 - b) It is not mandatory to present the detailed half yearly expenditure to the Governing body of RKS
 - c) Only actual funds spent as reported under SoE received from the respective units should be booked as expenditure
 - d) All of the above

THANK YOU

Course Module on “Financial Procedures Related to Key Schemes/Areas under NRHM”

Session Title: Financial Procedures Related to Key Schemes/Areas under NRHM			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 understand the financial procedures/ requirements under some of the major schemes/ sources of funds under NRHM like JSY, Rogi Kalyan Samiti, Untied Funds and Annual Maintenance Grants. It provides an overview of the scheme's objective & key features, financial assistance/ amount of grant, eligibility requirements, process of disbursement and related financial accounting /reporting requirements.</p> <p>Materials Required :</p> <ol style="list-style-type: none"> 1. Slides 2. Case study 3. Self - Assessment 	<p><u>Key Teaching Point 1:</u> - Introduction</p>	<p>Instructional and Participative</p>	Slide 2 and 3	05 mins
	<p><u>Key Teaching Point 2:</u> - Rogi Kalyan Samiti</p>		Slides 4	10mins
	<p><u>Key Teaching Point 3:</u> Annual Maintenance Grant</p>		Slides 5-11	15mins
	<p><u>Key Teaching Point 4:</u> Untied Funds</p>		Slides 12-16	15mins
	<p><u>Key Teaching Point 4:</u> Janani Suraksha Yojna</p>		Slides 17-24	15mins
<p><u>Self- assessment</u></p>		<p>Individual Attempts by</p>	Slides 25-45	40 mins
			Participants should	

Session Title: Financial Procedures Related to Key Schemes/Areas under NRHM			Session-at-a-glance	
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		participants	attempt the section individually within the give timeframe followed by an open house discussion by the trainer on the queries. Slides 46-49	15mins
			TOTAL TIME REQUIRED	1hr 55mins

Key Schemes

Solution: Self Assessment

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