

# Financial Management Improvement Plan (FMIP)

FY 2012/13 to FY 2015/16



Ministry of Health and Population  
Ramshahpath, Kathmandu, Nepal  
December, 2012

First Revision- April 2014

***The Financial Management Improvement Plan (FMIP) - FY 2012/13 to FY 2015/16*** has been prepared by Ministry of Health and Population (MoHP), Government of Nepal. Technical and Financial assistance for the work was provided by NHSSP. This is a first revision of FMIP.

**Contributors:** Kedar Bahadur Adhikari, Shiva Prasad Simkhada, Gyanendra Paudel, Mohan Bahadur Thapa, Yam Narayan Sharma, Dr. Suresh Tiwari, Bhanu Bhakta Niroula and Bal Govinda Bista

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## Preface

The Ministry of Health and Population (MoHP) has taken several steps during the preparation and finalisation of this ***Financial Management Improvement Plan (FMIP) - FY 2012/13 to FY 2015/16***. We have realised the importance of strengthening financial management practices across the MoHP which will help achieve the targets outlined in the Governance and Accountability Action Plan (GAAP) of Nepal Health Sector Programme-2. This plan intends to strengthen the MoHP's current practices on financial planning, accounting procedures, internal control system, financial reporting, monitoring and auditing. It further intends to enhance the capacity of human resources working in planning and financial management sectors. MoHP considers this document as a live document. Based on the annual report of the OAG's, reviews related to financial management and the various consultation with partners and experts MoHP has decided to bring the first revision of FMIP.

MoHP appreciates the inputs from our valued partners i.e. The World Bank, DFID, USAID, KfW and AusAID in preparing and finalising this important document. MoHP also thankful to the technical inputs from NHSSP and Crown Agents for translating the relevant evidences into this plan. We also value the inputs from departments, centres and divisions under the MoHP.

Dr. Praveen Mishra

Secretary

Ministry of Health and Population

Ramshahpath, Kathmandu, Nepal

## Table Contents

Background.....	1
Purpose .....	1
Key Results .....	2
Financial Management Improvement Plan (FMIP) – FY 2012/13 to FY 2015/16 .....	3
Reference .....	15

## ACRONYMS

AWPB	: Annual Work Plan and Budget
CAPP	: Consolidate Annual Procurement Plan
CMS	: Contract Management System
DFID	: Department for International Development
DHO	: District Health Office
DoHS	: Department of Health Services
DPHO	: District Public Health Office
EDP	: External Development Partner
FCGO	: Financial Control General Office
FMIP	: Financial Management Improvement Plan
FMR	: Financial Monitoring Report
FMTC	: Financial Management Technical Committee
FPA	: Financial Procedure Act
FPR	: Financial Procedure Regulation
GAAP	: Governance and Accountability Action Plan
GoN	: Government of Nepal
GPP	: Good Practice Principle
HFRA	: Health Fiduciary Risk Assessment
HRFMD	: Human resource and Management Division
IPR	: Implementation Progress Report
JFA	: Joint Financing Arrangement
LMD	: Logistics management Division
LMIS	: Logistic Management Information System
M&E	: Monitoring and Evaluation
MD	: Management Division
MoF	: Ministry of Finance
MoHP	: Ministry of Health and Population
MTEF	: Medium-Term Expenditure Framework
NHSP	: Nepal Health Sector Programme
NHSSP	: Nepal Health Sector Support Programme
NPC	: National Planning Commission
OAG	: Office of the Auditor General
PETS	: Public Expenditure Tracking Survey
PFM	: Public Financial Management
PIP	: Procurement Implementation Plan
PPICD	: Policy, Planning and International Cooperation Division
QA	: Quality Assurance
RFR (WB)	: Report on Fiduciary Review (World Bank) of NHSP-2
RHD	: Regional Health Directorate
TABUCS	: Transaction Accounting and Budget Control System

## **1. Background**

Financial management refers to the capacity to plan in accordance with national policy and fiscal framework, to prepare budgets and ensure their timely release, to ensure transparent and timely accounting for spending, and to provide follow up financial auditing of expenditure, including assessment of value for money. There is wide agreement that effective institutions and systems of financial management have a critical role to play in supporting implementation of policies of national development and poverty reduction. During NHSP-1 and the initial period of NHSP-2, activities were implemented to strengthen the financial management system and thereby improve performance in financial management. This has contributed to timely budget release, improved financial reporting and improved absorption capacity. In particular, efforts during the initial stage of NHSP-2 have already resulted in a reduction in audit queries at all levels and prompt response to any such queries that do arise. MoHP has prepared a concept note on the Transactional Accounting and Budget Control System (TABUCS) and included it in the current AWPB-2011/12. There has been a significant improvement in reducing audit queries against audited expenditures, from 9% in 2008/09 to 7% in 2011, and increasing the proportion of irregularity clearances, from 35% in 2008/9 to 37% in 2011/12. In order to strengthen the current good practices and implement new initiatives this Financial Management Improvement Plan (FMIP) is revised and endorsed by Ministry of Health and Population (MoHP).

## **2. Purpose**

The Financial Management Improvement Plan (FMIP), which is an addendum to the Plan contained in the Governance and Accountability Action Plan (GAAP), intends to strengthen the MoHP's current practices on financial planning, accounting procedures, internal control system, financial reporting, monitoring, auditing and transparency measures. The plan also intends to enhance the capacity of human resources working in planning and financial management sectors. Objectives and their indicators are included in the following table. The FMIP draws on the audit observations and also on categories in the internationally-recognised standardised

approach to public financial management, known as PEFA – the Public Expenditure and Financial Accountability framework ([www.pefa.org](http://www.pefa.org)).

### 3. Key Results

The overall thrust implementing Financial Management Improvement Plan is to reduce the fiduciary risk and to improve the overall financial accountability in the health sector. Following are the key Results Indicators:

- Volume of irregularities in the audit report reduced to about 35%;
- Trimester progress reports are prepared within 45 days of the end of the trimester;
- Audit reports are prepared and submitted within 9 months of the end of fiscal year;
- Funds are disbursed to hospitals based on performance.

## Financial Management Improvement Plan (FMIP) – FY 2012/13 to FY 2015/16

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
<b>1</b>	<b>Budget Preparation- credibility, Comprehensiveness, Transparency and Policy-based</b>					
<b>1.1</b>	<b>Improve comprehensiveness of the health sector budget</b>					PEFA
1.1.1	A study of autonomous/semi-autonomous hospitals and health institutions' financing to determine how to incorporate them into the MoHP AWPB arrangements. <b>Note:</b> See below 3.2.7 & 3.2.8 for similar review of accounting, reporting and audit.	MoHP PPICD and HRFMD	- Study completed and presented to the MoHP and EDPs	By July 2015		PEFA (PI-7) FRA/DFID
1.1.2	A framework developed and agreed to routinely capture all budget information from hospitals and institutions throughout the health system.	MoHP PPICD and HRFMD	- Framework developed and adopted by the MoHP for NHSP-3	By 2015/16		PEFA (PI-7) FRA/DFID
1.1.3	Review budget allocation criteria of MoHP for efficient allocation of resources.	MoHP PPICD and HRFMD	- Budget allocation criteria of MoHP reviewed	By 2014/15		PEFA (PI-4) FRA/DFID
1.1.4	Framework in place to improve EDP funding predictability and comprehensive on-budget and off-budget support information.	MoHP PPICD and HRFMD	- Framework developed and adopted by the MoHP for NHSP-3	By January 2015		PEFA (D-1)



S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
<b>1.2</b>	<b>Budget Preparation improved</b>					
1.2.1	Review responsibilities and guidelines in the MoHP to ensure that top-down and bottom-up planning and budgeting processes work harmoniously and that they meet NPC /MoF/ JFA /NHSP-2 requirements.	MoHP PPICD and HRFMD	- Guidelines developed to ensure harmony between top-down and bottom-up planning and budgeting processes	By 2014/15		- PEFA (PI-11 &12) - FRA/DFID
1.2.2	MoHP to prepare consolidated annual procurement plan (CAPP)	MoHP PPICD and HRFMD, DoHS	- Responsibilities defined for preparing CAPP	By July 2015		- PPA, 2007 (clause No. 6) & PPR, 2007 (clause No. 8) - JFA (Clause No. VIII) - GAAP-2 (5.1)
<b>1.3</b>	<b>Improve policy-based budgeting:</b>					
1.3.1	MoHP to review and develop improved NHSP Results Based Framework with clearly defined responsibilities.	MoHP PPICD and HRFMD DoHS	- NHSP Results Based Framework Improved	By July 2014		- FRA/DFID
1.3.2	MoHP to revise, simplify and align AWPB to NHSP strategy and priorities and to Results Based Framework.	MoHP PPICD and DoHS	- AWPB aligned to NHSP strategy and priorities and to Results Based Framework	By December 2014		- FRA/DFID
1.3.2	Incorporate MTEF principles at MoHP to improve budget submissions to the MoF and to strengthen linkage between policy and resource allocation.	MoHP PPICD and HRFMD DoHS	- Budget submissions improved by incorporating MTEF principles at MoHP	By January 2015		- PEFA (P-5) - FRA/DFID

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
<b>1.4</b>	<b>Review cost centres structures throughout the MoHP</b>					
1.4.1	Review need for cost centres in health sector for effective and efficient implementation and timely reporting.	MoHP PPICD and HRFMD DoHS	- Cost centre assessment completed and changes implemented	By July 2015		- PEFA (I-9) - FMIP Dec. 2012, (3.4) - GAAP/NHSP-2
<b>1.5</b>	<b>Budget execution-Control in accounting, recording and reporting (Improved funds flow arrangements):</b>					
1.5.1	MoHP and DoHS to send annual work plans, with authorization letters within stipulated timeframe.	MoHP PPICD and HRFMD DoHS	- Authorization letter and annual work plan received on time	As stated in the Financial Procedures Act and Regulations		- FPR, 2007 - GAAP, (4.2) - FMIP Dec. 2012, (3.1)
1.5.2	Implement a funds flow tracking system to track absorption at spending units	MoHP PPICD and HRFMD DoHS	- Fund flow tracking system developed and tested and information available on spending (absorption) by unit  - 80% absorption rate reported	BY 2014/15		- GAAP (4.2) - FMIP Dec. 2012, (3.3) - FRA/DFID
1.5.3	Identify districts where difficulties are observed and pilot implementation, training and monitoring to improve budget execution.	MoHP PPICD and HRFMD, DoHS	- Develop criteria for assessing difficulties on budget execution and improvement piloted	By July 2015		- PEFA (PI-9)

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
1.5.4	Undertake independent PETS or mini-PETS on priority programme basis	MoHP PPICD and HRFMD, DoHS in coordination with FCGO	- PETS results reviewed and used in resource allocation decisions	By 2014/15		- JFA, clause No. 62, - OGA audit report of NHSP-2 (2011/12, May 22,2013) - FRA/DFID
<b>2</b>	<b>Strengthen the internal financial controls environment and complain</b>					
<b>2.1</b>	<b>Strengthen the internal financial controls in the MoHP at all levels:</b>					
2.1.1	Formation of a Financial Management Technical Committee (FMTC) within MoHP to oversee improvements in controls.	MoHP HRFMD	- Formation of a PFM - Organise at least one meeting per trimester and report to audit committee	August 2012	- PFM Committee Formation in 2012/13 - PFM working group formation in 6th October 2013 - Meeting conducting trimesterly	- FMIP Dec. 2012, (4.1),

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
2.1.2	Develop and disseminate guidelines on internal control procedures and provide training to finance and non-finance staff, including unit chiefs.	MoHP HRFMD	<ul style="list-style-type: none"> <li>- Internal control guidelines prepared</li> <li>- Printing of the guidelines</li> <li>- Trainings (induction as well as refresher) on financial management provided to finance and non-finance staffs</li> <li>- Training reports</li> </ul>	By March 2014 and as per need there after	<ul style="list-style-type: none"> <li>- Guidelines prepared &amp; endorsed by the MoHP on 22nd Jan 2014,</li> <li>- Guidelines printed</li> <li>- MoHP instructed, 20 Feb 2014, to all cost centres to implement it,</li> <li>- A National workshop held on 28 Feb 2014</li> <li>- Guidelines distributed in all cost centres.</li> </ul>	<ul style="list-style-type: none"> <li>- Financial Procedures Regulation, 2007 (2064) clause no. 95(1)</li> <li>- AGO reports</li> <li>- FMIP Dec. 2012, (4.4)</li> </ul>
2.1.3	Develop and implement standard filing and documentation system	MoHP HRFMD & Administration Division	<ul style="list-style-type: none"> <li>- Filing and documentation guidelines prepared</li> <li>- Printing of the guidelines</li> <li>- Trainings (induction as well as refresher) on concerned staffs</li> </ul>	July 2015		<ul style="list-style-type: none"> <li>- Revised on FMIP (4.6) by WB on 1st Sept 2013</li> </ul>
2.1.4	Assessment to see the impact and efficiency of virements on MOHP programmes, followed by developing a framework for its periodic monitoring of varmint.	MoHP PPICD & HRFMD	<ul style="list-style-type: none"> <li>- Impact and efficiency of varmint assessed.</li> <li>- Monitoring framework of varmint developed.</li> </ul>	By July 2015		<ul style="list-style-type: none"> <li>- Audit reports</li> <li>- FPR, 2008</li> <li>- FRA/DFID</li> </ul>

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
2.1.5	<b>Improved payroll arrangements:</b> A review of current HR and payroll preparation processes throughout the MoHP (including the HuRIS system) to help define responsibilities for validation of payroll records and salary payments in full compliance with regulations.	MoHP HRFMD & Administration Division	- Processes, procedures and controls reviewed and updated and disseminated to HR and payroll officers	Beginning of 2014/15	-	- PEFA (PI-18) - FRA/DFID
<b>3</b>	<b>Improved financial and management accounting</b>					
<b>3.1</b>	<b>Re-activate the online connectivity with FCGO financial database to improve timeliness of FMRs and complete the review of FMR preparation, format and reconciliations.</b>					- RFR (WB) App 2 (1.1)
3.1.1	Develop and install the software at MoHP	MoHP HRFMD	- Software developed and installed	November 2013	Completed	- FMIP Dec. 2012, (1.2) - RFR (WB) App 2 (1.3)
3.1.2	Enter into an MOU with FCGO to establish online connectivity with FCGO financial database	MoHP HRFMD	- Submission of FMR	November 2013	Completed	- FMIP Dec. 2012, (4.4) - RFR (WB) App 2 (1.1)
<b>3.2</b>	<b>Strengthen the existing financial management information system(FMIS) and reporting mechanism</b>					- PEFA (PI-22&23) - RFR (WB) App 2 (1.2)
3.2.1	Design and pilot the transaction account and budget control system (TABUCS)	MoHP HRFMD, DoHS	- TABUCS system designed and piloted	June 2013	- Completed	- PEFA (PI-22&23) - FMIP Dec. 2012, (2.1) -

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
3.2.2	Finalise the TABUCS with feedback from piloted spending units	MoHP HRFMD, DoHS	- TABUCS software finalised	Nov 2013	- Completed	- PEFA (PI-22&23) - FMIP Dec. 2012, (2.2) - RFR (WB) App 2 (1.2)
3.2.3	Implementation of TABUCS in all spending units	MoHP HRFMD, DoHS	- TABUCS software installed in all spending units and configured to capture sub national health related revenues and expenditures	December 2014	- TABUCS rollout decision made by on October 29, 2013 (2070.07.12) - Training for Trainer has completed on December 2013 - TABUCS Training completed 150 cost centres up to Feb 2014.	- PEFA (PI-22&23) - FMIP Dec. 2012, (2.3) - RFR (WB) App 2 (1.2)
3.2.4	- Prepare FMRs within 30 days using internally generated financial information (TABUCS) which is reconciled with the FCGO data	MoHP HRFMD, DoHS	- Reconciled FMRs produced from TABUCS  - Revised FMR templates	Starting FY 2015/16  April, 2014	- Simplifying of FMR is on process	- FMIP Dec. 2012, (2.4) - RFR (WB) App 2 (1.2) - <i>MoHP and EDPs issues</i> - <i>FRA/DFID</i>
3.2.5	Prepare IPRs within 30 days using TABUCS	MoHP HRFMD, DoHS	- IPRs produced from TABUCS	Starting FY 15/16	-	- FMIP Dec. 2012, (2.5),

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
3.2.6	Link TABUCS with eAWPB so that processing can be done on one site	MoHP PPICD & HRFMD, DoHS	- TABUCS and eAWPB website merged	By August 2015		- FMIP Dec. 2012, (2.6) - FRA/DFID
3.2.7	Undertake study of autonomous hospital accounting, reporting, monitoring and audit arrangements,	MoHP HRFMD	- Study of autonomous hospital accounting, reporting, monitoring and audit arrangements completed,	By December 2014		- OAG-Audit report - FRA/DFID
3.2.8	Recommend improved framework for implementation (Link to above study at this level on financing).	MoHP HRFMD	- improved framework for hospital accounting, reporting and monitoring arrangements developed	End of 2014/15		- FRA/DFID
3.2.9	Introduce Performance based contracting (PBC) for hospital services.	MoHP PPICD & HRFMD	- 7 hospitals performance-based contracts signed in FY 2013/14 - MoHP annual reports on PBC - MOHP produces a road map for expanding PBC for purchasing other tertiary care services	July 2014  Dec 2014	- PBC initiated in some hospitals	- PEFA (PI-8) - FMIP Dec. 2012, (4.3)
3.2.10	Implement recommendations on improving hospital reporting and monitoring arrangements.	MoHP PPICD & HRFMD	- improved framework for hospital accounting, reporting and monitoring arrangements implemented	Starting FY 2015/16		- FRA/DFID

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
<b>4</b>	<b>Improved Procurement Management</b>					
4.1	See the separate Procurement Improvement Plan (PIP)	MoHP PPICD & HRFMD				
<b>5</b>	<b>External Security and Audit-timely and reliable audit and follow-up</b>					
<b>5.1</b>	<b>Prevent and reduce audit irregularities</b>					
5.1.1	Formation of an audit committee	MoHP HRFMD	<ul style="list-style-type: none"> <li>- Formation of an audit committee</li> <li>- Trimester meetings of audit committee</li> </ul>	August 2012 onwards	<ul style="list-style-type: none"> <li>- Audit committee Formation April 2012</li> <li>- Frequent meetings held</li> </ul>	<ul style="list-style-type: none"> <li>- FMIP Dec. 2012, (5.1)</li> <li>- GAAP/NHSP II (4.7)</li> </ul>
5.1.2	Audit clearance guidelines /manual developed and rolled out including guidance to cost centres on preparation and delivery of audit follow-up action plan	MoHP HRFMD	<ul style="list-style-type: none"> <li>- Audit clearance guidelines/ manual produced</li> <li>- <i>Audit follow-up action plans of unites and progress review report discussed in audit committee</i></li> <li>- Addition of one module for audit clearance progress tracking in TABUCS</li> </ul>	Feb 2014	<ul style="list-style-type: none"> <li>- Audit clearance Guidelines prepared &amp; endorsed on 20<sup>th</sup> Jan 2014,</li> <li>- Guidelines printed and distributed,</li> <li>- MoHP instructed, 20 Feb 2014, to all cost centres to implement it,</li> <li>- module for audit clearance progress tracking in TABUCS is incorporate</li> </ul>	<ul style="list-style-type: none"> <li>- FMIP Dec. 2012, (5.2)</li> <li>- GAAP/NHSP II (4.7)</li> </ul>



S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
5.1.3	Capacity building of finance officers of all cost centres on audit clearance procedures	MoHP PPICD & HRFMD	- Regional workshop on audit clearance guideline	Started by March 2014	- A National workshop held on 28 Feb 2014 - Guidelines distributed in all cost centres.	- FMIP Dec. 2012, (5.3 & 5.4)
5.1.4	Strengthening performance based audit	MoHP HRFMD	- Requesting OAG to include 2 more programmes in 5 districts for performance audit	Every year	OAG has been performing performance audit every year in 5 districts/ programmes	- FMIP Dec. 2012, (5.5) - JFA, clause No. 62, - OGA audit report of NHSP-2 (2011/12, May 22,2013)
5.1.5	Develop a communication strategy to raise civil society awareness and increased participation in PFM areas of the health sector	MoHP HRFMD	- Communication strategy developed on health sector (MoHP) financing	By December 2014		- Internal Control Guideline, 2014 (MoHP) clause no. 9.4
<b>6</b>	<b>Capacity Building and Coordination</b>					
<b>6.1</b>	<b>Develop the capacity of human resources working in financial management (MoHP/DoHS and spending units)</b>					- RFR (WB) App 2 (1.6) - FMIP Dec. 2012, (7.1)
	Targeted capacity building of key entities and officers:	MoHP PPICD & HRFMD, Departments				- FMIP Dec. 2012, (6)
6.1.1	Members of audit committee		- Organise one orientation/ Interaction for audit	Starting FY 2013/14		- FMIP Dec. 2012, (6.1)

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks
6.1.2	Office Chief and Account Chief		<ul style="list-style-type: none"> <li>committee each year</li> <li>- Training /workshop each year at region level to office chief &amp; Account chief</li> <li>- Audit query volume-more than 50% submitted and 35% cleared</li> <li>- Status of audit clearance reports produced by spending unit to Departments &amp; MoHP</li> </ul>	Started in FY 2013/14		- FMIP Dec. 2012, (6.2)
6.1.3	Training on the TABUCS		- Training for spending units using TABUCS <i>manual</i> and software	Every year		- FMIP Dec. 2012, (6.3)
6.1.4	Abroad training/exposure on Financial Management for 6 people from MoHP/DoHS		- Response on primarily audit report 100%	Every year		- FMIP Dec. 2012, (6.4)
6.1.5	Capacity buildings of LMD & Departments		- Training as required	As when required		- FRA/DFID
6.1.6	Prepare a Financial Management Handbook and finalize it through workshops	MoHP HRFMD	- A Financial Management Handbook of MoHP developed and validated	By Dec 2014		<ul style="list-style-type: none"> <li>- RFR (WB) App 2 (1.6)</li> <li>- Revised on FMIP (6.5) by WB on 1<sup>st</sup> Sept 2013</li> </ul>

S.N.	Key Objectives/Key Activities	Implementing Unit in MOHP	Key Indicators	Timeframe	Status	Remarks	
6.1.7	Undertake a review of GAAP and FMIP quality and implementation in preparation for NHSP-3, and related M&E framework (with EDP support).	MoHP PPICD & HRFMD	- GAAP and FMIP quality reviewed	Dec 2014		- FRA/DFID	
<b>7</b>	<b>Monitoring and feedback mechanism</b>						
<b>7.1</b>	<b>Strengthen financial monitoring and feedback mechanism</b>						- RFR (WB) App 2 (1.7) - FMIP Dec. 2012, (7.1)
7.1.1	Monitoring by MoHP	MoHP M&E and HRFMD	- Departmental monitoring reports - Regional level monitoring report in coordination with departments - National Centre monitoring reports .	Within the FY		- FMIP Dec. 2012, (7.1)	
7.1.2	Monitoring by Departments	Departments/ Divisions	- Regional monitoring reports in incoordination with MoHP	Within the FY		- FMIP Dec. 2012, (7.2)	
7.1.3	Monitoring by Regional Directorate	RHDs	- DPHO/DHO monitoring reports	Within the FY		- FMIP Dec. 2012, (7.3)	
7.1.4	Monitoring by Districts	DPHO/DHO	- Health post/ centres monitoring reports	Within the FY		- FMIP Dec. 2012, (7.4)	
7.1.5	Feedback to Audit Committee	MoHP HRFMD	- Finance section of MoHP will report to Audit Committee	Within the FY		- FMIP Dec. 2012, (7.5)	
7.1.6	Feedback to Financial Management Committee (PFM)	MoHP HRFMD	- Departments & MoHP monitoring Division will report to FMC	Within the FY		- FMIP Dec. 2012, (7.6)	

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