Technical Note on Linking the Transaction Accounting and Budget Control System (TABUCS)

With

Relevant Management Information Systems

Government of Nepal
Ministry of Health and Population
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CONTENTS

ACRONYMS

API	application programming interface
AWPB	annual work plan and budget
DTCO	district treasury comptroller's office
DoCPR	Department of Civil Personnel Records
e-AWPB	electronic annual work plan and budget
EDP	external development partner
FCGO	Financial Comptroller General's Office
FMIP	Financial Management Improvement Plan
FMRs	financial monitoring reports
FMIS	Financial Management Information System
FY	fiscal year
GAAP	Governance and Accountability Action Plan
GIS	geographical information system
GoN	Government of Nepal
HIIS	Health Infrastructure Information System
HMIS	Health Management Information System
HuRIS	Human Resource Information System
ICT	information and communications technology
JAR	Joint Annual Review
LMBIS	Line Ministry Budget Information System
LMIS	Logistic Management Information System
MoF	Ministry of Finance
MoHP	Ministry of Health and Population
NGO	non-governmental organisation
NHSP	Nepal Health Sector Programme
NHSSP	Nepal Health Sector Support Programme
PBGA	performance based grant agreements
PFM	public financial management
PIS	Personnel Information System
OAG	Office of Auditor General
SSL	Secure Sockets Layer (encryption technology)
STS	Service Tracking Survey
SU	spending unit
SWAp	sector wide approach
TABUCS	Transaction Accounting and Budget Control System
TIU	TABUCS Implementation Unit
TSA	Treasury Single Account

1 BACKGROUND

The Transaction Accounting and Budget Control System (TABUCS) is a simple accounting system that allows for the capture of basic accounting transactions at source level, and enforces budgetary control procedures so that no expenditure can take place without an approved budget. The basic functionality of TABUCS is as follows:

1. Processing expenditures and payments.
2. Automatically posting payments to ledger accounts and summary accounts.
3. Processing cash, bank receipts and revenues.
4. Automatically posting receipts to ledger accounts and summary accounts.
5. Automatically posting in cash and bank books.
6. Generating financial monitoring reports (FMRs).

TABUCS covers:

- all incomes accruing from all sources at spending unit (SU)/cost centre level;
- all expenditures made at SU/cost centre level; and
- programme-based, activity, output-based, and budget head-based budgets.

In 2013, MoHP established its TABUCS Implementation Unit (TIU) to implement TABUCS across the country. A help desk was established in 2013 to resolve technical issues and implement decisions made by the TIU. The Nepal Health Sector Support Programme (NHSSP) provided (and is providing) technical support to design, pilot, build the capacity of planning and finance officers, install TABUCS in all cost centres and establish and run the help desk. TABUCS was rolled out across the country by April 2014.

TABUCS serves as a small but key component of the full-fledged Financial Management Information System (FMIS) that is required by the Ministry of Health and Population (MoHP) for comprehensive financial management at the MoHP level. Since the TABUCS is one of MoHP's most important reform components, the importance is recognised of linking TABUCS with other information systems including the following MISs that cover the range of activities from planning through to programme implementation and monitoring:

- Line Ministry Budget Information System (LMBIS)
- Treasury Single Account (TSA)
- Personnel Information System (PIS)
- electronic annual work plan and budget system (e-AWPB)
- Health Management Information System (HMIS)
- Logistic Management Information System (LMIS)
- Health Infrastructure Information System (HIIS)
- Human Resource Information System (HURIS).

Note that the TABUCS is already been linked to the e-AWPB.

This documents reports on the progress made to November 2014 on the technical solutions for linking TABUCS with these other MISs.

2 TABUCS MILESTONES

As describe in Chapter 1, TABUCS is an accounting system which allows for the capture of basic accounting transactions based on activities (approved by the National Planning Commission and MoHP) at source level, and enforces budgetary control procedures so that no expenditure can take place without an approved budget. MoHP has taken several initiatives to design and implement TABUCS across the country. Table 1 shows the major milestones in the development of TABUCS.

Table 1: Milestones of TABUCS development process

Period	Milestones
July 2011	TABUCS core team prepares a concept note with the help of an international public financial management (PFM) and information and communications technology (ICT) consultant
February 2012	MoHP submits a funding proposal for designing, piloting and implementing TABUCS to the Department for International Development (DFID)
February 2012	NHSSP selects a service provider to design the technological solutions for TABUCS (Saipal Technologies)
September 2012	The service provider submits the TABUCS implementation plan to MoHP
November 2012	TABUCS specification and system design document prepared with the help of an international PFM/ICT consultant
December 2012	Assessment of cost centres selected for piloting TABUCS in
January 2013	Eleven cost centres selected for piloting TABUCS in
March 2013	Users trained from selected pilot cost centres
April 2013	TABUCS launched
May 2013	Software and data entry mechanisms installed at the 11 pilot cost centres
August 2013	Preparation of system manual, user manual, training manual, frequently asked questions and situation analysis report
August 2013	Reflection workshop on the piloting exercise
October 2013	MoHP decides to rollout TABUCS to all cost centres across the country
December 2013	Training of Trainers on TABUCS completed
June 2014	TABUCS user training completed with a total of 350 participants from 223 cost centres trained in 18 batches
August 2014	TABUCS M&E framework developed, integrated in the system and monitoring visits started
November 2014	Technical note prepared to link the TABUCS with relevant information systems

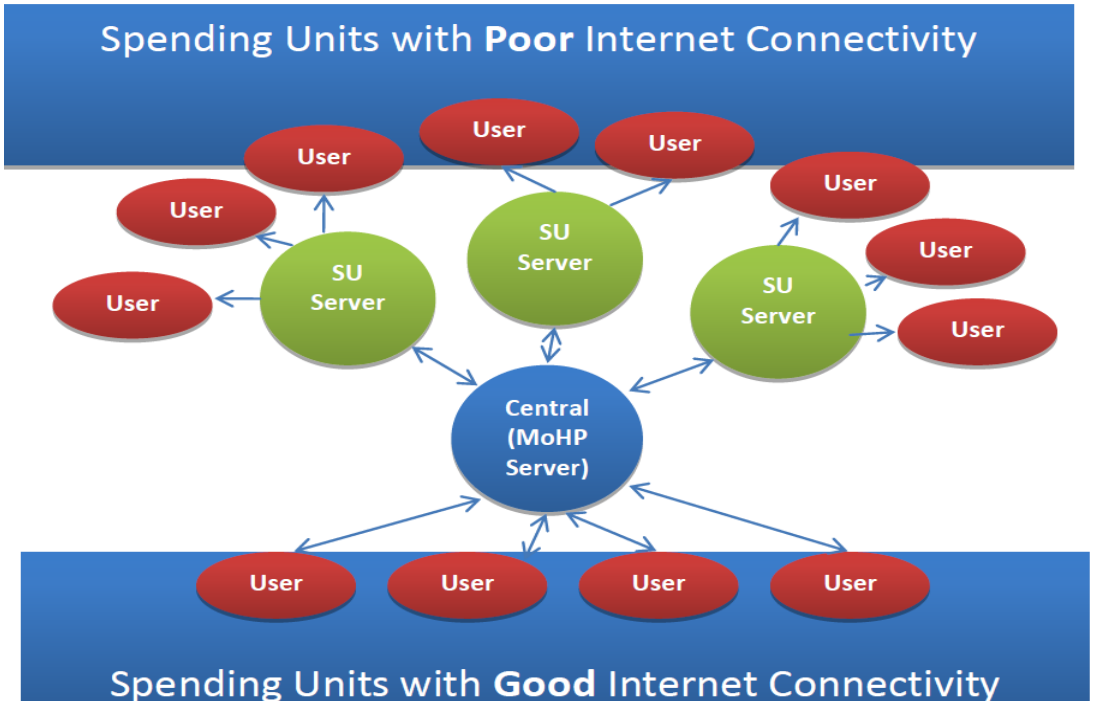
The most recent initiative related is the discussions around linking TABUCS with other information systems.

In 2012 Saipal Technologies was contracted to design, install, maintain and develop the system. One of these tasks was to provide technical solutions for linking TABUCS with other relevant MISs.

3 THE BROADER DESIGN OF TABUCS

The TABUCS is web-based and works both online and offline (see Figure 1). It captures all accounting data at the source where it is created, i.e. at cost centre level, through a simple user-friendly software system.

Figure 1: Broad Level Design of TABUCS



TABUCS has two modules:

- *The central module* runs at MoHP level and works as a web server to compile nationwide data from all 173 spending units. This module has two main features: i) data entry for detailed budgets at all levels and their upload to spending unit modules; and ii) the aggregation of all receipt and payment data from all 178 spending units and the production of consolidated reports.
- *Spending unit modules* run from simple local servers (ordinary but powerful desktops) at spending units, which allow multiple desktops to connect to this local server for running the TABUCS.

Since the TABUCS is based on web technology, the modules only need to be installed on local servers and not on each users' computer. All that is required at user computers is a web browser such as Internet Explorer. However, wherever there is good internet connectivity, the TABUCS is run from the central module server, and no local server is needed.

4 OBJECTIVE AND TECHNICAL PREREQUISITES FOR LINKING TABUCS WITH OTHER SYSTEMS

4.1 Objectives

The design philosophy of TABUCS follows a modular approach to allow data capture, aggregation, and analysis; while also offering flexibility for new and more sophisticated requirements to be configured or implemented. One such area with significant potential benefits is the linking of TABUCS with other relevant management information systems (MISs).

Any such linking will require adaptations in the following two dimensions:

- On the technological side, both TABUCS and the other systems must be equipped with the technological means to interface with each other.
- On the organizational side, the teams that operate the involved systems and the owners of the systems must agree on the aims, scope, and means of sharing data.

This section outlines pertinent considerations in this context.

MoHP has developed and endorsed a Health Sector Information System (HSIS) Strategy (2008) that highlights the importance of integrated information systems across the health sector.

The Nepal Health Sector Programme-2 (NHSP-2) has the aim of strengthening and instituting a reliable data collection system, mechanisms to ensure data quality and validation, increasing the capacities of MoHP's M&E system, appropriate organizational arrangements, adequate human and financial resources, and linking the various information systems that function under MoHP. An important output of NHSP-2 is therefore:

> *"To develop and Implement an Integrated and Comprehensive Health Information System for the Health Sector".*

In contrast, currently several different information systems are deployed across different MoHP departments and divisions. They are not standardised, and the existence of parallel recording and reporting systems contributes to confusion among users, managers and policy makers.

There are at least five convincing reasons for linking the MISs that come under MoHP and are related to MoHP's work:

- *To limit the possibilities of errors* across systems as, instead of relying on the (semi-) manual replication of data items (such as budgets) across different systems, an automatic interface ensures that all relevant data is transferred and checked against other entries and validated.
- *To 'harden' the overall system against unintended use or manipulation* (since the data format should be consistent across MISs) by enabling the easier detection of abuse. For example, the output of vouchers from TABUCS may be an input into treasury single accounts, and linking them will facilitate the spotting of discrepancies.
- *To leverage information where the whole is more than the sum of the parts.* This situation applies particularly in cases where consolidated or merged information can provide an additional understanding of operation or management processes (e.g. integrating TABUCS with other MISs opens the window for an automated analysis and overview of efficiency).

- *To create the beginnings of an accountability cycle*; since data exchanged over several systems can produce more useful outputs for top-level decision making and management. This gives users a stronger incentive to keep their data accurate, up-to-date, and complete.
- *Better compliance with regulatory requirements or international best-practice*; as merging and using data across several systems allows for better assurance that data is consistent and complete, not just at the level of individual ad-hoc audits, but on the systemic level of design and implementation.

TABUCS constitutes a good starting point for such integration efforts as it offers the prospect of allowing the creation of reliable annual work plans and budgets (AWPBs). AWPBs lie at the core of all MoHP's activities and the e-AWPB system has already been linked to the TABUCS.

The linking of TABUCS and other MISs for budgeting and planning should produce the following benefits:

- A reduced workload and reduced need for the repetition of work at MoHP and the Ministry of Finance (MoF). Since TABUCS already contains MoHP's annual work plan and budget module, it could also be integrated with the Ministry of Finance's LMBIS.
- The improved tracking of planning and financial matters in the context of HMIS, whose service statistics can be related to TABUCS expenditure data.

An example is given in Annex 1 of data available from linking the TABUCS with MoHP's e-AWPB system.

Consolidated budgeting and planning information, including the analysis and contrasting of previous years' accounts, will improve and speed up decision making at operational and strategic levels. In particular, more effective district planning can be done on the basis of a consolidated information system that contains data on service statistics, human resources, infrastructure, logistics, and financial resources.

This technical note explores the scope and prerequisites for such linkages:

1. It suggests the technical solutions required to link TABUCS with other information systems, specifically the LMBIS, the treasury single account, and MoHP's PIS, e-AWPB, HMIS, LMIS, HIIS and HuRIS.
2. It outlines some technical approaches for linking TABUCS with these other MISs.
3. It initiates a discussion to implement this linking in practice.

It is expected that the decision to go ahead with the linking of these systems will support and facilitate the development of a more reliable system of programme budgeting, planning, and expenditure tracking, which in its totality will create a more reliable, verifiable, and transparent link between MoHP's outputs and expenditure.

4.2 Limitations of the technical linking of MISs

This technical note only covers fully automated solutions for linking the eight MISs and the TABUCS. In theory, the possibility for semi-manual linking (e.g. exporting data from one system, emailing it between organisations, and re-importing into another system) is possible, and may be practical in specific situations (e.g. for testing and development, and for ad-hoc, non-routine queries or projects); but this method is not a reliable solution for day-to-day operations.

While this note mainly discusses technology-related issues, experience shows that the main obstacle for successfully integrating different information systems is often organizational and managerial ones.

Technology can offer solutions, but only when the scope, vision, and will to implement exists in all stakeholders and involved organisations. We therefore see the latter factors as the most crucial prerequisite for the work discussed here. That is, in order to link TABUCS with other MISs, there is the need for firm commitments at the levels of policy, management, technical operations, and implementation. Since TABUCS is owned by MoHP, the process requires proactive actions from MoHP and a strong commitment from them to make system integration functional. In addition, this initiative needs the support of the other agencies that are operating the other MISs. Integration usually requires political as well as technical work.

The following are the key technical prerequisites for any meaningful level of integration:

- *Unique standard coding* — There is no realistic way of linking data items across different systems unless there is a unique standard coding system (e.g., district code, program code, health facility code, budget code, department code, inventory code, human resources code) for relevant items. Such a set of standard codes must be devised, agreed, and implemented for each system that the TABUCS is linked to.
- *Protocols* — Technical integration requires extremely precise protocols for system-to-system interaction, data exchange, authorization, verification and error reporting. Such protocols must be specified by each system that links with TABUCS. TABUCS cannot be linked with other MISs in the absence of such an inter-operable framework.
- *Online data exchange* — System-to-system data exchange relies fundamentally on the ability to pass data — that is, all linked systems must be online and accessible or open for data exchange in a standard way for mutual interfacing, and there must be good network connectivity.
- *Guidelines* — In order to discuss and design any linking at the technological level, clear data sharing guidelines must be developed and approved by MoHP to i) safeguard the confidentiality and integrity of data, and ii) to maintain security and avoid any reputational risks that may arise from data sharing.

In general, the specific challenges of linking TABUCS to other MISs are highly dependent on the other systems' design and configuration. Therefore only the above general and absolutely necessary considerations are dealt with in this note. The following sections discuss seven candidate MISs for linking to TABUCS, plus one that has already been linked (e-AWPB). It is important here to recognise that significant challenges for linking systems may only be discovered while trying to link up in practice. In addition, linking with MISs that contain low quality data may endanger the overall quality of TABUCS outputs since the linking process will necessarily mean that the combined results will be based on inputs from both systems.

It is therefore important to decide on the desirability, sequence, depth, and priority of linking other systems to the TABUCS. Whereas technology alone may facilitate many possible ways of connect several MISs, it is imperative to keep in mind that for any linking to be meaningful, the quality of the other systems must be of a sufficient standard, the prerequisites listed above must be fulfilled, and above all, there must be the political and organizational will of the other systems' maintainers to meaningfully engage with the development of a linking solution. To achieve this, it is imperative to determine in some depth the usefulness and expected advantages from linking each specific MIS.

5 METHODOLOGY

The following three steps must be negotiated to ensure functional linkages between TABUCS and other MISs:

- Review the systems' architecture (their platforms, database, language, tools and codes).
- Identify feasible potential ways of linking TABUCS and the other MISs.
- Develop standard data formats for making the links (i.e. for sending and receiving data).

Review other MISs: The first task for linking TABUCS with other MISs is to review the other MISs, specifically their database architecture, tools and techniques. To make the link requires that the databases are relational and are accessible via any type of network. While linking the TABUCs with other MISs to read their data there will be no need to modify or update the other systems as all the required modifications and developments will be done within the TABUCS. But, if there is a need to write some data into the target system by reading from TABUCS, the target system may need to be updated or upgraded.

Identify feasible potential modalities: There are two main ways of linking two MISs:

a. *Direct access to other databases:* In this modality (see Figure 2) a user is created in the other MIS's database from where data is being read. Generally, read only users are created meaning that the linked system cannot modify data in the system from which it is being accessed. If there is a need to update data in the other system from the TABUCS, then 'write permission' has to be granted to the user.

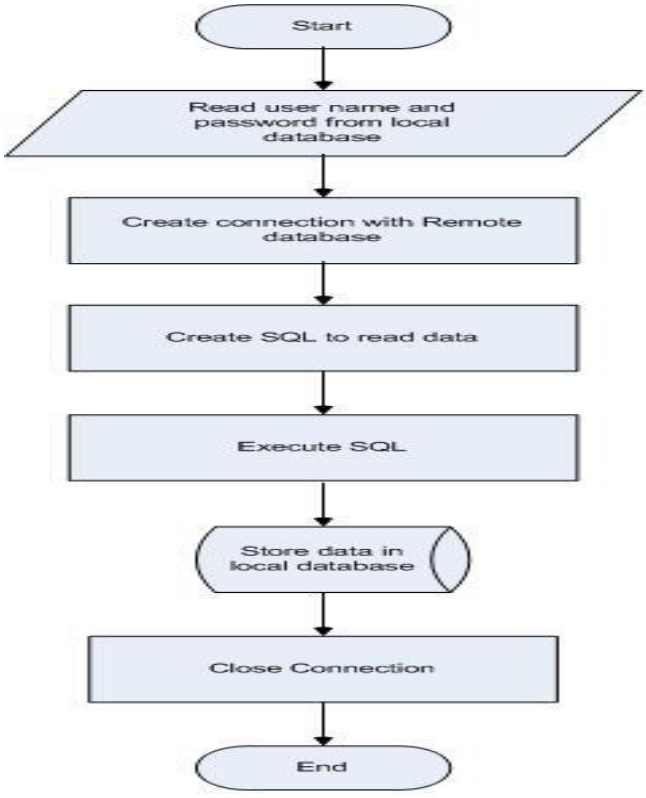


Figure 2: Linking by direct access

b. *Using a web API*: Linking the TABUCS to another MIS using a web application programming interface (a web API) provides read only features of the other system. With this method, the

source system will provide a web API and the target system will use this to execute those API functions. The function will then return the required data in JESON or XML format. The target system will store the data in its own required format. See Figure 3.

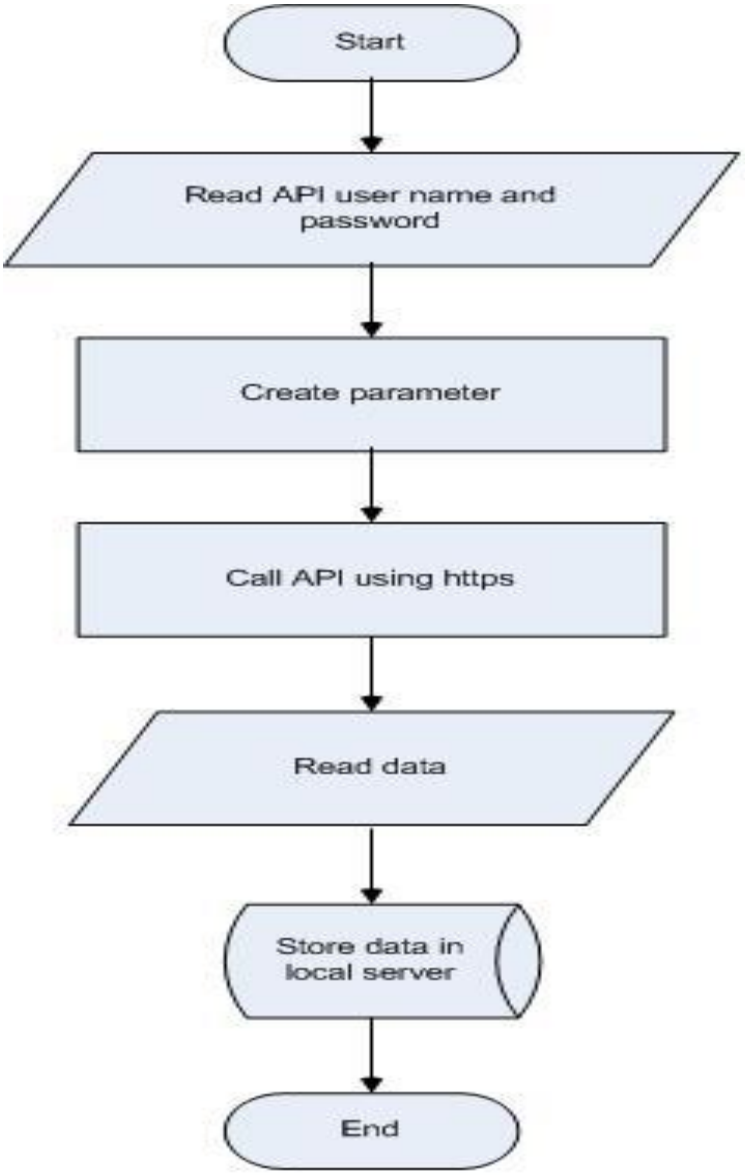


Figure 3: Linking via a web application programming interface (API)

Development of standard data format: TABUCS already accommodates both the above approaches (database access and web API access). It is planned to apply the most suitable of these two methods to link them with the TABUCS.

6 TECHNICAL NOTES ON LINKING TABUCS WITH OTHER SYSTEMS

6.1 TSA/FMIS

The Treasury Single Account/Financial Management Information System (TSA/FMIS) is an expenditure recording system run by the Financial Comptroller General's Office (FCGO). The TSA captures expenditure information by the payment order letters generated by different cost centres. Currently all MoHP's cost centres generate payment order letters using TABUCS and then print these letters and send them to the TSA to release the payments. In this process, TSA staff enter the information in the TSA system after they receive the payment order letters from different cost centres. However, errors are inevitable in systems that rely on human interventions, thus multiple data/information entry in different systems is not only time consuming but can generate data entry errors.

The execution of information entry on a single form at one time for inputting in to multiple systems entails the logical linking of the systems. The linking of TABUCS and the TSA has to address this issue.

6.1.1 **Benefits of linking TABUCS and TSA**

- *To eliminate multiple entry of the same data*: Once TABUCS and the TSA are linked users will enter the general vouchers and generate payment order letters in TABUCS. At the time that payment order letters are approved, the TABUCS will automatically send payment order letters to the TSA system.
- *Data verification*: The linking of the two systems will enable the electronic real time validation of data and the identification of any mismatches between the TABUCS and TSA systems.

6.1.2 **Managerial process for linking up**

The TABUCS and TSA systems are run by different organizations (MoHP and FCGO). Linking the two systems will involve the following:

- MoHP and FCGO meet to discuss and decide on linking the two systems.
- The two systems' developers meet to discuss the architecture and table structures of the two systems, and agree on and finalise the data linking process (either by providing database users or by a web API).
- Develop the linking module between the two systems.

6.1.3 **Current technical environment of TSA/FMIS**

- Back end (database): Oracle
- Programming language: Java
- Front end: Oracle Form 2

6.1.4 **Technical aspects**

To communicate and share data the two systems must share uniform data formats and fixed protocols. As the TSA/FMIS is an expenditure-related system, its system records all the expenditure of all cost centres by line item. One function of the TABUCS is capturing the expenditure of all cost centres based on programme/activity. TABUCS defines programme/activity by line item. So data can only be shared by TSA and TABUCS up to the line item level. Up to this level, the different entities in the hierarchy are:

- cost centres

- budget sub-headings
- fund type
- source
- support type
- line item.

The coding of all involved entities must be the same to enable data sharing. These codes are as defined by the Ministry of Finance.

6.1.5 **Programming**

The two systems' managers need to agree which data is shared and in which format data is shared. Note that the main purpose of linking the TABUCS and the TSA is to share expenditure data. It is recommended that data is shared in the formats listed in Table 2.

Table 2: TABUCS–TSA/FMIS recommended data sharing formats

SN	Field Name	Data Type	Length	Remarks
1	Serial number	Numeric	8	To create a unique value for each row
2	Date	Date time	8	MM/DD/YYYY
3	Cost centre code	Voucher	12	
4	Line item	Voucher	10	
5	Source	Voucher	10	
6	Support type	Voucher	10	
7	Fund type	Numeric	1	
8	Amount	Float	18	

There are two ways of linking the two systems:

1. Using direct database access:
    a. FCGO create a user TSA system for TABUCS and provides it to MoHP.
    b. Develop the linking module in TABUCS:
        i. Create a connection object.
        ii. Create a query to read or write data from or in the TSA system.
        iii. Execute the query.
        iv. Update the transaction information in TABUCS.
2. Using a web API:
    a. FCGO develops a web API to read and write data from the TSA system and then provides this API to MoHP.
    b. Develop the linking module in TABUCS:
        i. Create the API call interface.
        ii. Create a query string to fetch data.
        iii. Call the API to read or write data in the TSA.
        iv. Update transaction information in TABUCS.

6.1.6 **Data security**

Data security is very important. It can be maintained by implementing usernames and strong passwords in the database or a web API and to use secure protocols such as HTTPS to avoid network risks. It is

recommended to encrypt data using a secret key at the time of transfer, which can only be decrypted in in the TABUCS and TSA/FMIS systems.

6.1.7 **Challenges**[1]

- Getting access to the database of the outside entity or via an API.
- The too frequent change of codes in MISs.
- Network blockages while capturing the data.
- Incomplete data entry.

6.1.8 **Recommendations**

- MoHP to take the lead role in getting access to FCGO's database (read only) or in an API.
- Obtain the SSL encryption certificate.
- MoHP to ensure that licensed software is being used at its cost centres.
- Install network backup devices.
- Make human resources available to maintain the network and ensure regular backups.

[1] Note that the challenges faced in linking TABUCS with other MISs is the same in all cases in this technical note.

6.2 LMBIS

The Line Ministry Budgetary Information System (LMBIS) is a budget planning system used by the Ministry of Finance (MoF). LMBIS provides login information to all ministries. Users from individual ministries have to enter their budget planning for every coming fiscal year. For budget planning, LMBIS provides the following five levels of data:

- Budget Sub Heading
    - Line Item
        - Budget Source
            - Support Type
                - Activity

Since eight years ago, MoHP has been using the e-AWPB system for its annual budget planning. This system has six levels of data hierarchy. The upper five levels are the same as those used in LMBIS with an extra sub-activity level at the bottom. MoHP runs other systems including TABUCS, and its Authorization module is based on e-AWPB data, and so MoHP cannot ignore the e-AWPB system. Thus while budget planning, MoHP staff have to enter planning data into the e-AWPB system and thereafter have to enter the same data into LMBIS. This duplication of tasks is tedious and time consuming, and introduced the possibility of data entry mistakes. Even after the budget is finalised by MoF in LMBIS, MoHP staff have to again edit data in their e-AWPB system to match LMBIS data.

Single information entry on a single form across the two systems would be much more efficient.

6.2.1 **Benefits of linking TABUCS and LMBIS**

- To eliminate multiple entry of the same data as after linking, users will enter planning data in TABUCS which will then be automatically sent to LMBIS.
- Data verification as linking will enable the electronic real time validation of data between TABUCS and LMBIS.

6.2.2 **Managerial process for linking up**

The TABUCS is run by MoHP while LMBIS is run by the Ministry of Finance. To link these two systems should involve the following steps:

1. MoHP and MoF discuss and decide on linking the two systems.
2. The developers of the two systems developers discuss the architecture and table structures used by the two systems, and finalize the data linking process via either a database user or a web API.
3. The technical teams develop the linking modules for their respective systems.

6.2.3 **Current technical environment of LMBIS**

- Back end (database): Oracle
- Programming language: Java
- Front end: Oracle Form 2.

6.2.4 **Technical aspects**

To communicate and share data the two systems must have uniform data formats and fixed protocols. LMBIS records all the budget planning of all ministries by activity. TABUCS has an e-AWPB module which records the budget planning data of MoHP and all its cost centres. The e-AWPB module defines sub-activities under activities, so data can only be shared down to the activity level through the following levels of the hierarchy:

- Ministry
- Budget Sub Heading
- Fund Type
- Line Item
- Source
- Support Type
- Activity.

Data sharing will requires all data coding to be the same for all involved entities. These codes are as defined by the Ministry of Finance.

6.2.5 **Programming**

Prior to developing the linking module, it needs to be finalised which data in which format is going to be shared. The main purpose of linking TABUCS and LMBIS is to share expenditure data and it is recommended that the formats in Table 3 are used.

Table 3: TABUCS–LMBIS recommended data sharing formats

SN	Field Name	Data Type	Length	Remarks
1	Serial number	Numeric	8	To create unique value for each row
2	Date	Date time	8	MM/DD/YYYY
3	Ministry code	Voucher	12	
4	Line item	Voucher	10	
5	Source	Voucher	10	
6	Support type	Voucher	10	
7	Fund type	Numeric	1	
8	Activity code	Numeric	10	
8	Amount	Numeric	18	Amount will be in thousands and currency will be Nepali rupees (NPR)

There are two ways of linking the two systems:

1. Using direct database access:
    a. MoF creates a user in LMBIS for TABUCS and provides this to MoHP.
    b. Develop a linking module in TABUCS:
        i. Create a connection object
        ii. Create a query to read or write data from or in LMBIS.
        iii. Execute a query.
        iv. Update transaction information in TABUCS.
2. Using a web API:

a. MoF develops a web API to read and write data from LMBIS and provides this API to MoHP.
b. Develop linking module in TABUCS:
    i. Create the API call interface
    ii. Create query string to fetch data
    iii. Call API to read or write data in LMBIS
    iv. Update transaction information in TABUCS.

6.2.6 **Data security**

Data security is very important. Security can be maintained by implementing usernames and strong passwords in the database or an API and to use secure protocols such as HTTPS to avoid network risks. It is recommended to encrypt data using a secret key at the time of transfer, which can only be decrypted in TABUCS and LMBIS.

6.2.7 **Challenges**

- Getting access to the database of the outside entity or via an API.
- The too frequent change of codes in MISs.
- Network blockages while capturing the data.
- Incomplete data entry.

6.2.8 **Recommendations**

- MoHP takes the lead role in getting access to MoF's database (read only) or in a web API.
- Obtain the SSL encryption certificate.
- MoHP to ensure that licensed software is being used at its cost centres.
- Install network backup devices.

6.3 e-AWPB

6.3.1 Introduction

MoHP's Electronic Annual Work Plan and Budget (e-AWPB) system is used to plan annual budgets. Once AWPBs are authorised by MoF, MoHP distributes the annual budgets to all its cost centres. The data of e-AWPB is further used in the Authorization system and TABUCS. Of all the MISs covered in this chapter, only the e-AWPB has already been linked to the TABUCS.

6.3.2 Technical aspects

The e-AWPB system manages budgetary data. The outputs from the e-AWPB are also used as inputs in the Authorization system. Authorization is a part of the complete TABUCS system. For proper data sharing the e-AWPB system has been developed as a component of TABUCS so that all e-AWPB database tables and entry forms are incorporated into TABUCS. Figure 4 shows the inputs of e-AWPB.

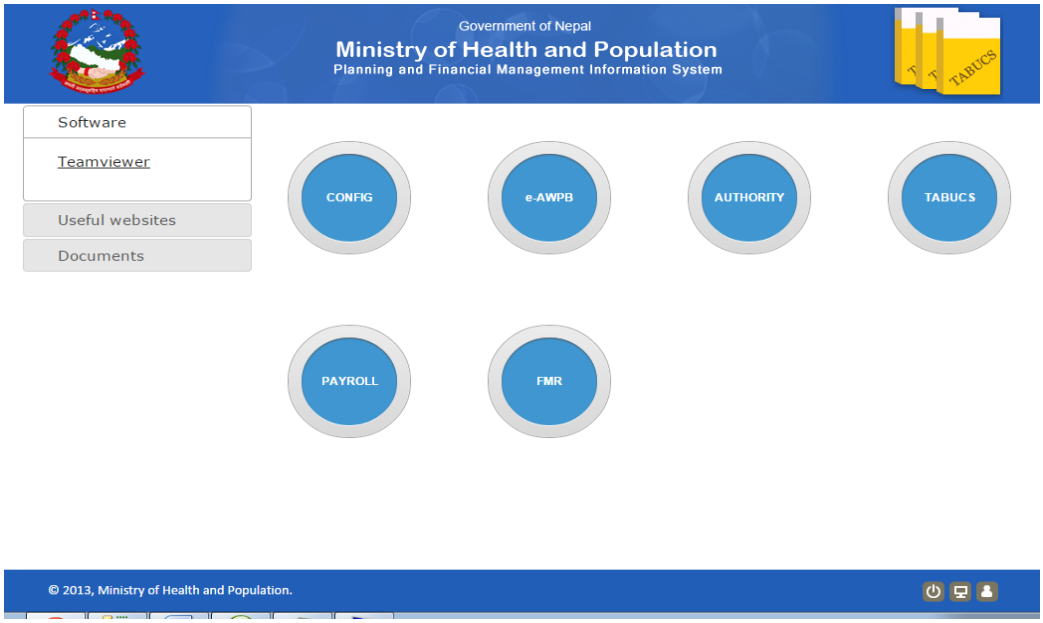


Figure 4: Example of the linking of TABUCS and the e-AWPB

The following e-AWPB tables serve as inputs for TABUCS:

- *Program/budget sub heading*: To manage the budget sub-heading there is a database table 'e-AWPB_program' and an input form within TABUCS. The budget sub-heading entry in the e-AWPB module is further used on the Journal Voucher form and in the TABUCS report.
- *Line item*: To manage line items there is a database table 'e-AWPB_lineitem' and an input form in e-AWPB module. The line item is further used in journal vouchers and TABUCS reports.
- *Sub-activity*: There is a sub-activity table in the e-AWPB that is used in TABUCS' journal voucher form to record programme-wise expenditure and audit queries.

6.4 PIS

The Personnel Information System (PIS) was developed by the Department of Civil Personnel Records (DoCPR). It is used to manage the information on all Government of Nepal civil servants including their grades, salary scale and retirement funds. TABUCS has the provision to enter employee information. TABUCS users must be an employee of a listed organization in TABUCS's organizational structure. On the other hand, TABUCS has a built in payroll system that generates the payrolls of all MoHP personnel based on their post and position. All government organizations, government employees and their posts, positions, placements and grades are available in the PIS, and the PIS data is 'genuine'. The linking of TABUCS with the PIS will enable the management of users and their specific roles and the generation of accurate salary sheets from TABUCS.

6.4.1 Benefits of linking TABUCS and PIS

- The automatic updating of organization information as after linking TABUCS with PIS, TABUCS will automatically validate organization information with PIS data. This will make up-to-date organization information in TABUCS. When new cost centres are established, users will not need to enter the information of the new organization in TABUCS.
- Up-to-date personnel information in TABUCS, as after linking TABUCS with the PIS, the TABUCS will retrieve personnel information in TABUCS. This process will make it easier to manage the posts and positions of employee in TABUCS. And also, in the case of the transfer of an employee from one organization to another, user information will not need to be changed in the TABUCS. TABUCS will automatically transfer the employee's information from one organization to another and the user will be able to access TABUCS with the same username and password.
- Easy to generate salary sheets, as after linking TABUCS with PIS, personnel information will up-to-date. Based on latest and valid data, TABUCS will generate salary sheets.
- Easy to estimate salaries as the linking of TABUCS and the PIS will show the valid number of employees and their positions by cost centre that will enable the accurate estimation of salary expenses.

6.4.2 Managerial process for linking up

TABUCS is run by MoHP and the PIS by the Department of Civil Personnel Records. To link these two systems will entail the following:

1. MoHP and DoCPR discuss and decide on linking the two systems.
2. The TABUCS and PIS system developers meet and discuss the architecture and table structure of their systems and finalize the data linking process by database user or web API.
3. The technical teams develop the linking modules.

6.4.3 Current technical environment of PIS

- Back end (database): Oracle
- Programming language: PHP
- Front end: DHTML

6.4.4 **Technical aspects**

To communicate and share data the two systems must share uniform data formats and fixed protocols. The PIS manage organizational information and personnel information. The specific code types are as follows:

- District code
- Organization code
- Service group code
- Service sub group code
- Post code
- PIS number

The coding of the involved entities must be the same for TABUCS and the PIS to share data. But the TABUCS uses the district codes and organization codes of the Ministry of Finance while the PIS uses other codes. To link the two systems it is necessary for TABUCS to define a bridge table to access and use the PIS's different coding system.

6.4.5 **Programming**

Prior to developing the linking module, it needs to be finalised which data in which format is going to be shared. The main purpose of linking the TABUCS and the PIS is to share organization and personnel data. It is recommended that the formats in Tables 4 and 5 are used.

Table 4: TABUCS–PIS recommended data sharing formats for organizational data

SN	Field Name	Data Type	Length	Remarks
1	Serial number	Numeric	8	To create unique values for each row
2	District code	Voucher	2	
3	Organization code	Voucher	10	
4	Parent organization code	Voucher	10	
5	Organization name	Voucher	100	
6	Established date	Date-time	10	

Table 5: TABUCS–PIS recommended data sharing formats for personnel data

SN	Field Name	Data Type	Length	Remarks
1	Serial number	Numeric	8	To create unique value for each row
2	PIS number	Numeric	18	
3	Full name	Voucher	100	
4	Service group	Voucher	10	
5	Service sub group	Voucher	10	
6	Post	Voucher	10	
7	Appointment date	Date time	8	
9	Transfer date	Date time	8	

There are two ways of linking the two systems:

1. Using direct database access:
    a. DoCPR creates a user in the PIS for TABUCS and provides it to MoHP.
    b. Develop the linking module in the TABUCS:
        i. Create a connection object.
        ii. Create a query to read or write data from or in the PIS.
        iii. Execute a query.
        iv. Update transaction information in the TABUCS.
2. Using a web API:
    a. DoCPR develops a web API to read and write data from the PIS and provides it to MoHP.
    b. Develop linking module in TABUCS:
        i. Create the API call interface.
        ii. Create a query string to fetch data.
        iii. Call the API to read or write data in PIS.
        iv. Update transaction information in TABUCS.

6.4.6 **Data security**

Data security is very important. It can be maintained by implementing usernames and strong passwords in the database or an API and using secure protocols such as HTTPS to avoid network risks. It is recommended to encrypt data using a secret key at the time of transfer, which can only be decrypted in the TABUCS and PIS systems.

6.4.7 **Challenges**

- Getting access to the database of the outside entity or via an API.
- The too frequent change of codes in MISs.
- Network blockages while capturing the data.
- Incomplete data entry.

6.4.8 **Recommendations**

- MoHP should take the lead role in getting access to DoCPR's database (read only) or in a web API.
- Obtain the SSL encryption certificate.
- MoHP to ensure that licensed software is being used at its cost centres.
- Install network backup devices.

6.5 HMIS

The Health Management Information System (HMIS) is managed by the Department of Health Services. This system collects and houses health-related data from more than 5,215 health institutions. The Department of Health Services (DoHS) publishes various reports based on this data. Most of the data are directly related to the physical progress modules of TABUCS. After the budget is authorized, all cost centres start to execute their programmes. The targets and physical progress of programmes are recorded in TABUCS. The linking of the TABUCS and the HMIS will facilitate the easy and realistic comparison of data between the two systems and will enable DoHS to better analyse allocations and expenditure verses progress.

6.5.1 **Managerial process for linking up**

TABUCS and HMIS are running under MoHP and DoHS respectively. Both systems were developed by the same vendor and technical group. To link the two systems involves only one step:

- MoHP and DoHS meet and discuss and decide on how to link the two systems.

6.5.2 **Current technical environment of HMIS**

- Back end (database): SQL Server
- Programming language: ASP
- Front end: DHTML.

6.5.3 **Technical aspects**

To communicate and share data the two systems must share uniform data formats and fixed protocols. Both systems already use the same coding and programming standards. So after getting approval for linking the two systems, the technical team can immediately integrate them.

6.5.4 **Programming**

There are two ways of linking the two systems:

1. Using direct database access:
    a. DoHS creates a user in the HMIS for TABUCS and provides it to MoHP.
    b. Develop a linking module in TABUCS:
        i. Create a connection object.
        ii. Create a query to read or write data from or in the HMIS.
        iii. Execute a query.
        iv. Update transaction information in TABUCS.
2. Using a web API:
    a. DoHS develops a web API to read and write data from the HMIS and provides this API to MoHP.
    b. Develop linking module in TABUCS:
        i. Create an API call interface.
        ii. Create a query string to fetch data.
        iii. Call the API to read or write data in the PIS.
        iv. Update transaction information in TABUCS.

6.5.5 **Data security**

Data security is very important. It can be maintained by implementing usernames and strong passwords in the database or API and by using secure protocols such as HTTPS to avoid network risks. It is recommended to encrypt data using a secret key at the time of transfer, which can then only be decrypted in TABUCS or HMIS.

6.5.6 **Challenges**

- Getting access to the database of the outside entity or via an API.
- The too frequent change of codes in MISs.
- Network blockages while capturing the data.
- Incomplete data entry.

6.5.7 **Recommendations**

- MoHP should take the lead role in getting access to the HMIS database (read only) or in web API.
- Obtain the SSL encryption certificate.
- MoHP to ensure that licensed software is being used at its cost centres.
- Install network backup devices.

6.6 HuRIS

The Human Resource Information System (HuRIS) is a system developed by MoHP to manage the information on all ministry employees including their grades and salary scales. There is the provision to enter employee information in TABUCS. A TABUCS user must be an employee of a listed organization. On the other hand, TABUCS has a built-in payroll system that generates the payroll of all MoHP staff based on their posts and positions. All cost centres, government employee and their posts, positions, placement and grades are available in HuRIS. Linking TABUCS with HURIS will enable TABUCS to manage users and their specific roles and to generate accurate salary sheets. Note that the HuRIS and the PIS are not linked.

6.6.1 Benefits of linking TABUCS and HuRIS:

- *Automatically updates cost centres information*: TABUCS will automatically validate cost centre information with HURIS data. This will make up to date cost centre information available in TABUCS. When new cost centres are established, users will not need to enter the information of the new organization in TABUCS.
- *Up to date information on personnel in TABUCS*: TABUCS will be able to retrieve personnel general information and store it. This will make it easier to manage the information on the posts and positions of employees in TABUCS. And where employees are transferred from one organization to another, the TABUCS will automatically transfer the employee information from the old to the new organization, by which the user can access TABUCS with the same username and password.

6.6.2 Managerial process for linking up

The TABUCS and HURIS both run under MoHP. Linking them will involve the following two steps:

1. The technical teams that developed the two systems meet to discuss the architecture and table structure of the systems and to finalize the data linking process using either a database user or a web API.
2. The technical teams develop the linking modules.

6.6.3 Current technical environment of PIS

- Back end (database): Oracle
- Programming language: ASP.Net
- Front end: DHTML

6.6.4 Technical aspects

To communicate and share data the two systems must share uniform data formats and fixed protocols. HuRIS manages the organizational and personnel information. The specific coding for organizations and personnel information are:

- District code
- Organization code
- Service group code
- Service sub group code
- Post code
- PIS number.

To share data between the two systems, all the coding of the involved entities must be the same. But TABUCS uses the district and organization codes of the Ministry of Finance while HuRIS uses different codes. To link TABUCS and HuRIS therefore involves defining a bridge table to manage the different codes.

6.6.5 **Programming**

Before developing the linking module it is necessary to finalize which data and which data formats are going to be shared. The main purpose of linking TABUCS and HuRIS is to share organizational and personnel data. While sharing this data it is recommended to use the formats in Table 6 and 7.

Table 6: TABUCS–HuRIS recommended data sharing formats for organizational data

SN	Field Name	Data Type	Length	Remarks
1	Serial number	Numeric	8	To create unique value for each row
2	District code	Voucher	2	
3	Organization code	Voucher	10	
4	Parent organization code	Voucher	10	
5	Organization name	Voucher	100	
6	Established date	Date Time	10	

Table 7: TABUCS–HuRIS recommended data sharing formats for personnel data

SN	Field Name	Data Type	Length	Remarks
1	Serial number	Numeric	8	To create unique value for each row
2	HURIS number	Numeric	18	
3	Full name	Voucher	100	
4	Service group	Voucher	10	
5	Service sub group	Voucher	10	
6	Post	Voucher	10	
7	Appointment date	Date time	8	
9	Transfer date	Date time	8	

There are two ways of linking the two systems:

1. Using direct database access:
    a. HURIS creates a user for TABUCS and provide it to MoHP.
    b. Develop linking module in TABUCS:
        i. Create a connection object.
        ii. Create a query to read or write data from or in the PIS.
        iii. Execute a query.
        iv. Update transaction information in TABUCS.
2. Using web API:
    a. HURIS develops a web API to read and write data from the PIS and provides this API to TABUCS.
    b. Develop a linking module in TABUCS:
        i. Create an API call interface.
        ii. Create a query string to fetch data.

iii. Call the API to read or write data in the PIS.
iv. Update transaction information in TABUCS.

6.6.6 **Data security**

Data security is very important. It can be maintained by implementing usernames and strong passwords in the database or API and using secure protocols such as HTTPS to avoid network risks. It is recommended to encrypt data using a secret key at the time of transfer, which can then only be decrypted in TABUCS or HuRIS.

6.6.7 **Challenges**

- Getting access to the database of the outside entity or via an API.
- The too frequent change of codes in MISs.
- Network blockages while capturing the data.
- Incomplete data entry.

6.6.8 **Recommendations**

- MoHP should take the lead role in getting access to the HuRIS database (read only) or in web API.
- Obtain the SSL encryption certificate.
- MoHP to ensure that licensed software is being used at its cost centres.
- Install network backup devices.

6.7 HIIS

The Health Infrastructure Information System (HIIS) is a GIS based information system that runs under MoHP. The HIIS records all the infrastructure of all MoHP cost centres while TABUCS records infrastructure purchases and sales. The linking of TABUCS and HIIS will enable the validation of the entire infrastructure in HIIS and to validate infrastructure purchases and sales in TABUCS.

6.7.1 The benefits of linking TABUCS and HIIS

To validate capital purchase and sales: The HIIS records all capital purchase and sales information, which are also recorded in the TABUCS using general vouchers. The linking of the two systems will enable the validation of this data.

6.7.2 Managerial process for linking up

The TABUCS and HIIS run under MoHP. To link them requires the following two steps:

1. The developer technical teams discuss the architecture and table structures of their systems, and finalize the data linking process either by database user or by installing a web API.
2. The technical teams develop linking modules.

6.7.3 Current technical environment of HIIS

- Back end (database): MySQL
- Programming language: PHP
- Front end: DHTML
- Map layer: Google Map.

6.7.4 Technical aspects

To communicate and share data the two systems must share uniform data formats and fixed protocols. As HIIS is infrastructure related system, the system records all the infrastructure costs. TABUCS also captures all expenditure for infrastructure development. To link the two systems involves agreeing on common codes for cost centres, districts and infrastructure.

6.7.5 Programming

Before developing the linking module it is necessary to finalize which data and which data formats are to be shared. The main purpose of linking TABUCS and HIIS is to share expenditure data. It is recommended that the data formats in Table 8 are used for shared data.

Table 8: TABUCS–HIIS recommended data sharing formats

SN	Field Name	Data Type	Length	Remarks
1	Serial number	Numeric	8	To create unique value for each row
2	Cost centre code	Voucher	10	
3	District code	Voucher	2	
4	Infrastructure code	Voucher	10	
5	Transaction date	Date time	8	

There are two ways of linking the two systems:

1. Using direct database access:

a. HIIS creates a user for TABUCS in the HIIS and provides it to TABUCS
b. Develop linking module in TABUCS:
    i. Create a connection object.
    ii. Create a query to read or write data from or in the HIIS.
    iii. Execute a query.
    iv. Update transaction information in TABUCS.

2. Using a web API:
    a. FCGO develops a web API to read and write data from the HIIS System and provides it to TABUCS.
    b. Develop a linking module in TABUCS:
        i. Create an API call interface.
        ii. Create a query string to fetch data.
        iii. Call the API to read or write data in HIIS.
        iv. Update transaction information in TABUCS.

6.7.6 **Data security**

Data security is very important. It can be maintained by implementing usernames and strong passwords in the database or API and to use secure protocols such as HTTPS to avoid network risks. It is recommended to encrypt data using a secret key at the time of transfer, which can then only be decrypted in TABUCS and HIIS.

6.7.7 **Challenges**

- Getting access to the database of the outside entity or via an API.
- The too frequent change of codes in MISs.
- Network blockages while capturing the data.
- Incomplete data entry.

6.7.8 **Recommendations**

- MoHP should take the lead role in getting access to the HIIS database (read only) or in web API.
- Obtain the SSL encryption certificate.
- MoHP to ensure that licensed software is being used at its cost centres.
- Install network backup devices.
- Ensure the provision of adequate human resources to maintain the network and ensure adequate backups of the data.

6.8 IMS

The Inventory Management system (IMS) is run by the Logistics Management Division (LMD) to manage its inventory information. The IMS records all LMD's inventory while the TABUCS records all purchases and sales. The linking of TABUCS and the HIIS will enable the validation of all inventory under IMS and related purchases and sales in TABUCS.

6.8.1 The benefits of linking TABUCS and IMS

Validate capital purchases and sales: The IMS records all the inventory information while all purchase and sales information are recorded in TABUCS both from general vouchers. Linking the two systems will enable the validation of both systems' data.

6.8.2 Managerial process for linking up

Both systems run under MoHP. The following steps are needed towards linking them:

1. MoHP and LMD discuss and agree on linking the two systems.
2. The TABUCS and IMS development technical teams discuss the architecture and table structure of their systems, and finalize the data linking process (via database user or web API).
3. The technical teams develop the linking modules.

6.8.3 Current technical environment of HIIS

- Back end (database): SQL Server
- Programming language: PHP
- Front end: DHTML.

6.8.4 Technical aspects

To communicate and share data the two systems must have a uniform data formats and fixed protocols. Common codes are needed for cost centres, districts and inventory.

6.8.5 Programming

Before developing the linking module it needs to be finalized which data and which data formats are going to be shared. The main purpose of linking TABUCS and IMS is to share expenditure data. It is recommended that the data formats in Table 9 are used for shared data.

Table 9: TABUCS– IMS recommended data sharing formats

SN	Field Name	Data Type	Length	Remarks
1	Serial number	Numeric	8	To create unique value for each row
2	Cost centre code	Voucher	10	
3	District code	Voucher	2	
4	Inventory code	Voucher	10	
5	Transaction date	Date time	8	

There are two ways of linking the two systems:

1. Using direct database access:

a. A user is created in IMS for TABUCS and provided to TABUCS.
b. Develop the linking module in TABUCS:
    i. Create a connection object.
    ii. Create a query to read or write data from or in the IMS.
    iii. Execute a query.
    iv. Update transaction information in TABUCS

2. Using web API:
    a. LMD develops a web API to read and write data from the IMS and provides it to TABUCS.
    b. Develop the linking module in TABUCS:
        i. Create API call interface.
        ii. Create query string to fetch data.
        iii. Call the API to read or write data in the IMS.
        iv. Update transaction information in the TABUCS.

6.8.6 **Data security**

Data security is very important. It can be maintained by implementing usernames and strong passwords in the database or API and to use secure protocols such as HTTPS to avoid network risks. It is recommended to encrypt data using a secret key at the time of transfer, which can only be decrypted in TABUCS and IMS System.

6.8.7 **Challenges**

- Getting access to the database of the outside entity or via an API.
- The too frequent change of codes in MISs.
- Network blockages while capturing the data.
- Incomplete data entry.

6.8.8 **Recommendations**

- MoHP should take the lead role in getting access to the IMS database (read only) or in web API.
- Obtain the SSL encryption certificate.
- MoHP to ensure that licensed software is being used at its cost centres.
- Install network backup devices.
- Ensure the provision of adequate human resources to maintain the network and ensure adequate backups of the data.

7 CONCLUSIONS AND WAY FORWARD

This document outlines the technological opportunities, challenges, and prerequisites involved in linking TABUCS with other management information systems. It highlights that technology is only one part of the integration effort as agreements on aims and policy are as, or even more, important than the technological aspects.

We strongly suggest that the responsibility for using and maintaining the TABUCS remain with MoHP, where it will be the primary source of budget and accounting information within the ministry from which all other systems obtain input data.

We conclude that the linking of TABUCS and the other MISs is technologically possible and efficient, but stress that policy and management level dialogues are needed to achieve agreement on the implementation of this. We are certain that discussions and decisions to link the various systems will not only improve the planning cycle, but will provide better value for money through efficiency savings.

The next formal step towards integrating the TABUCS with the other MISs covered in this note is the development of a detailed system integration report. This will require the recommendation and approval by the Public Financial Management (PFM) Committee of a specific, priority-ordered list of candidate systems for integration, and a thorough investigation of the suitability and specific prerequisites for the top-most systems on that list. This assessment should be based on:

- the expected usefulness and benefits of linking;
- the data quality of the candidate systems and therefore the expected effects on overall quality and reliability;
- the amount of work required for linking the TABUCS with the other system; and
- the commitment of the other MIS's owners to the vision of linking the systems.

In parallel to such an investigation, all necessary approvals and communications (e.g. with other ministries and the maintainers of the other systems), need to be obtained to present a realistic case for integration in the system integration report. This means that institutional, system, technical, and technological capacities may need to be strengthened in the process of linking. In particular, we expect that MoHP will need to take a lead role in explaining the benefits and importance of the linking of systems to the FCGO.

We are particularly aware of the need to seek approval of the following entities for linking the TABUCS to other MISs:

- data is needed from the FCGO to link TABUCS with the TSA.
- LMBIS read data is needed from the Ministry of Finance to link annual work plans and budgets with line items;
- The approval of the Ministry of General Administration is needed to access PIS read data to enable the linking of expenditures in payrolls.

At the MoHP and cost centre levels, the linking of the TABUCS to other MISs requires planning for the following immediate steps to ensure the continuity of TABUCS as currently deployed, and create a basis for further work:

1. Strengthen MoHP's IT section with technical human resources capable of handling the networking and backup systems.

2. Strengthen the existing TABUCS help desk and expand it to DoHS level.
3. Authorise regional directorates to conduct follow-ups and periodic supervision on TABUCS in their regions.
4. Ensure sufficient dedicated hardware for TABUCS at all cost centres, as well as reasonably good internet connectivity.
5. Ensure that all software used in the context of TABUCS is continuously fully licensed and updated, both to fulfil regulatory compliance, and to ensure data security and system integrity.
6. Provide ongoing support for all hardware and software components of the TABUCS system by the package vendor, and/or through local specialists.
7. The highly distributed nature of TABUCS means that it is important for MoHP to retain local expertise on site or in local areas to support system functioning.
8. Continuously train new account officers to maintain TABUCS operations, deployment, and quality.

Annex 1: Example of Linking TABUCS with Other MISs (TABUCS and the e-AWPB)

Cost Centre-Wise Budget Allocation and Expenditure
Fiscal Year: 2071/72 (2014/15) Budget Type: Recurrent, Capital:

As of 30 November 2014

S. no.	Cost centre code	Cost centre	Appropriation amount	Expenses Amount	Expenditure Percentage	Balance
1	01-370-01	District Health Office, Taplejung	106,882,000.00	24,997,508.00	23.39	81,884,492.00
2	01-370-02	District Ayurveda Health Centre, Taplejung	4,735,000.00		0.00	4,735,000.00
3	02-370-01	District Health Office, Panchthar	123,683,000.00	22,643,776.10	18.31	101,039,223.90
4	02-370-02	District Ayurved Health Centre, Panchthar	7,867,000.00	1,681,805.00	21.38	6,185,195.00
5	03-365-01	District Development Committee, Ilam	24,700,000.00		0.00	24,700,000.00
6	03-370-01	District Health Office, Ilam	102,077,000.00		0.00	102,077,000.00
7	03-370-04	Mechi Zonal Aurved Aushadhalaya, Ilam	9,108,000.00		0.00	9,108,000.00
8	04-365-01	District Development Committee, Jhapa	238,956,000.00		0.00	238,956,000.00
9	04-370-02	District Ayurbeda Aushadhalaya Centre, Jhapa	11,574,000.00		0.00	11,574,000.00
10	04-370-03	Mechi Zonal Hospital, Jhapa	52,601,000.00	425,669.00	0.81	52,175,331.00
11	05-370-01	District Health Office, Sankhuwasava	108,034,000.00		0.00	108,034,000.00
12	05-370-07	District Ayurveda Health Centre, Sankhuwasava	7,137,000.00	956,778.00	13.41	6,180,222.00
13	06-370-01	District Health Office, Terhathum	95,204,000.00		0.00	95,204,000.00
14	06-370-02	District Ayurveda Health Centre, Terhathum	3,425,000.00	532,054.00	15.53	2,892,946.00
15	07-370-001	District Health Office, Bhojpur	120,224,000.00		0.00	120,224,000.00
16	07-370-002	District Ayurveda Health Centre, Bhojpur	6,397,000.00		0.00	6,397,000.00
17	08-370-01	District Health Office, Dhankuta	99,745,000.00	22,428,741.13	22.49	77,316,258.87
18	08-370-02	Regional Health Training Centre, Dhankuta	17,266,000.00		0.00	17,266,000.00
19	08-370-03	Koshi Zonal Ayurved Aushadhalaya, Dhankuta	5,952,000.00	1,398,906.00	23.50	4,553,094.00
20	08-370-07	Eastern Regional Health Directorate, Dhankuta	35,274,000.00	4,717,047.58	13.37	30,556,952.42
21	09-365-01	District Development Committee, Sunsari	35,200,000.00	7,444,170.20	21.15	27,755,829.80
22	09-370-01	District Health Office, Sunsari	175,255,000.00	18,924,089.38	10.80	156,330,910.62
23	09-370-03	District Aurvedic Health Centre, Sunsari	9,368,000.00		0.00	9,368,000.00
24	09-370-09	BPKIHS Dharan, Sunsari	427,500,000.00		0.00	427,500,000.00
25	10-365-01	District Development Committee, Morang	216,049,000.00		0.00	216,049,000.00
26	10-370-02	Regional Medical Store, Morang	11,821,000.00		0.00	11,821,000.00
27	10-370-03	Rangeli Hospital, Morang	15,003,000.00	100,000.00	0.67	14,903,000.00
28	10-370-04	Koshi Zonel Hospital, Morang	115,081,000.00		0.00	115,081,000.00
29	10-370-05	District Ayurveda Health Centre, Morang	4,579,000.00	755,450.00	16.50	3,823,550.00
30	10-370-06	Medicine Management Office, Morang	2,635,000.00		0.00	2,635,000.00
31	10-370-07	Primary Health Centre, Morang	6,957,000.00		0.00	6,957,000.00
32	11-370-01	District Health Office, Solukhumbu	79,716,000.00		0.00	79,716,000.00

S. no.	Cost centre code	Cost centre	Appropriation amount	Expenses Amount	Expenditure Percentage	Balance
33	11-370-05	District Ayurved Health Centre, Solukhumbu	6,426,000.00	297,000.00	4.62	6,129,000.00
34	12-370-01	District Health Office, Khotang	122,608,000.00	23,221,460.00	18.94	99,386,540.00
35	12-370-03	District Ayurveda Health Centre, Khotang	5,419,000.00	976,216.00	18.01	4,442,784.00
36	13-370-01	District Health Office, Udayapur	105,343,000.00	16,785,292.39	15.93	88,557,707.61
37	13-370-03	Sagarmatha Anchal Ayurveda Aushadhalaya, Udayapur	4,957,000.00		0.00	4,957,000.00
38	13-370-04	Katari Hospital, Udayapur	16,540,000.00		0.00	16,540,000.00
39	13-370-05	Udayapur Hospital, Udayapur	27,481,000.00	2,644,832.00	9.62	24,836,168.00
40	14-370-01	District Health Office, Okhaldhunga	132,688,000.00		0.00	132,688,000.00
41	14-370-06	District Ayurbed Health Centre, Okhaldhunga	8,341,000.00	994,817.00	11.93	7,346,183.00
42	15-365-01	District Development Committee, Saptari	300,814,000.00		0.00	300,814,000.00
43	15-370-02	District Ayurveda Health Centre, Saptari	7,710,000.00	1,958,581.00	25.40	5,751,419.00
44	15-370-03	Zonal Hospital, Saptari	63,656,000.00		0.00	63,656,000.00
45	15-370-06	Bhardaha Hospital, Saptari	8,176,000.00		0.00	8,176,000.00
46	16-365-01	District Development Committee, Siraha	70,300,000.00	26,433,445.37	37.60	43,866,554.63
47	16-370-01	District Health Office, Siraha	172,205,000.00	30,656,424.08	17.80	141,548,575.92
48	16-370-02	District Ayurbed Health Centre, Siraha	8,771,000.00	1,964,920.20	22.40	6,806,079.80
49	16-370-06	Ram Kumar Uma Pd.Smark Hospital, Siraha	34,000,000.00	3,449,746.00	10.15	30,550,254.00
50	17-365-01	District Development Committee, Dhanusha	234,224,000.00	44,854,771.00	19.15	189,369,229.00
51	17-370-02	Janakpur Anchal Ayurveda Aushadhalaya, Dhanusha	14,986,000.00		0.00	14,986,000.00
52	17-370-03	Janakpur Zonal Hospital, Dhanusha	92,322,000.00		0.00	92,322,000.00
53	17-370-09	Sub Regional Health Training centre, Dhanusha	11,776,000.00		0.00	11,776,000.00
54	18-365-01	Office of District Development Committee, Mahottari	54,900,000.00	22,985,183.87	41.87	31,914,816.13
55	18-370-01	District Health Office, Mahottari	139,695,000.00	29,189,597.64	20.90	110,505,402.36
56	18-370-02	District Ayurveda Health Centre, Mahottari	10,163,000.00	2,066,530.20	20.33	8,096,469.80
57	18-370-03	Bardibas Hospital, Mahottari	14,974,000.00		0.00	14,974,000.00
58	19-365-01	District Development Committee`s Office Sarlahi, Sarlahi	59,800,000.00		0.00	59,800,000.00
59	19-370-01	District Health Office, Sarlahi	123,262,000.00	19,507,057.14	15.83	103,754,942.86
60	19-370-02	District Aurved Aushadhalaya, Sarlahi	8,741,000.00	2,450,773.00	28.04	6,290,227.00
61	19-370-05	Sarlahi Hospital, Sarlahi	24,400,000.00		0.00	24,400,000.00
62	20-370-01	District Health Office, Sindhuli	127,045,000.00	26,796,961.00	21.09	100,248,039.00
63	20-370-11	District Ayurved Health Centre, Sindhuli	8,681,000.00	1,716,284.00	19.77	6,964,716.00
64	21-370-01	District Health Office, Ramechhap	125,299,000.00	35,170,458.30	28.07	90,128,541.70
65	21-370-02	District Ayurved Health Centre, Ramechhap	5,013,000.00		0.00	5,013,000.00
66	22-370-01	District Health Office, Dolakha	115,063,000.00		0.00	115,063,000.00

S. no.	Cost centre code	Cost centre	Appropriation amount	Expenses Amount	Expenditure Percentage	Balance
67	22-370-03	District Ayurveda Health Centre, Dolakha	6,551,000.00		0.00	6,551,000.00
68	22-370-05	Jiri Hospital, Dolakha	21,233,000.00		0.00	21,233,000.00
69	23-370-01	District Health Office, Sindhupalchowk	145,663,000.00	28,899,103.20	19.84	116,763,896.80
70	23-370-10	District Ayurved Health Centre, Sindhupalchowk	9,561,000.00		0.00	9,561,000.00
71	24-370-01	District Health Office, Rasuwa	54,174,000.00	9,078,133.00	16.76	45,095,867.00
72	24-370-02	District Ayurved Health Centre, Rasuwa	6,001,000.00	750,108.00	12.50	5,250,892.00
73	25-370-01	District Health Office, Dhading	135,170,000.00	31,890,550.52	23.59	103,279,449.48
74	25-370-08	District Ayurbed Heaith Centre, Dhading	9,877,000.00	1,554,283.00	15.74	8,322,717.00
75	26-370-01	District Health Office, Nuwakot	119,802,000.00	18,348,490.00	15.32	101,453,510.00
76	26-370-02	District Ayurveda Health Centre, Nuwakot	13,798,000.00	2,851,013.00	20.66	10,946,987.00
77	26-370-03	Trisuli Hospital, Nuwakot	28,402,000.00		0.00	28,402,000.00
78	27-370-06	Ayurveda Hospital, Kathmandu	29,500,000.00	1,500.00	0.01	29,498,500.00
79	27-370-07	Bagmati Zonal Ayurved Clinic, Kathmandu	10,856,000.00		0.00	10,856,000.00
80	27-370-10	Department of Ayurved, Kathmandu	64,894,000.00	2,890,410.00	4.45	62,003,590.00
81	27-370-11	Department of Health Service, Kathmandu	5,132,647,000.00	230,322,613.00	4.49	4,902,324,387.00
82	27-370-12	District Public Health Office, Kathmandu	255,749,000.00	60,177,287.20	23.53	195,571,712.80
83	27-370-14	Kanti Bal Hospital, Kathmandu	148,227,000.00		0.00	148,227,000.00
84	27-370-15	Medicine Management Department, Kathmandu	32,501,000.00	5,000.00	0.02	32,496,000.00
85	27-370-16	Ministry of Health and Population, Kathmandu	3,521,597,000.00	182,643,422.49	5.19	3,338,953,577.51
86	27-370-17	National Centre for AIDs and STD Control, Kathmandu	893,947,000.00	87,932,826.00	9.84	806,014,174.00
87	27-370-18	National Health Education & Information Centre, Kathmandu	166,686,000.00		0.00	166,686,000.00
88	27-370-19	National Health Training Centre, Kathmandu	111,580,000.00	7,728,756.00	6.93	103,851,244.00
89	27-370-20	National Public Health Laboratories, Kathmandu	83,322,000.00		0.00	83,322,000.00
90	27-370-21	Paropakar Maternity Hospital, Kathmandu	334,170,000.00		0.00	334,170,000.00
91	27-370-27	Shukraraj Tropical & Infectious Disease, Kathmandu	108,381,000.00	9,870,121.00	9.11	98,510,879.00
92	27-370-36	National Medicines Laboratory, Kathmandu	69,022,000.00		0.00	69,022,000.00
93	27-370-37	National Academy of Medical Sciences, Kathmandu	517,759,000.00		0.00	517,759,000.00
94	28-365-01	District Development Committee, Lalitpur	35,000,000.00		0.00	35,000,000.00
95	28-370-01	District Public Health Office, Lalitpur	102,794,000.00	15,058,874.60	14.65	87,735,125.40
96	28-370-02	Ayurved Aushadhalaya, Lalitpur	7,193,000.00		0.00	7,193,000.00
97	28-370-03	Mental Hospital, Lalitpur	20,900,000.00		0.00	20,900,000.00
98	28-370-04	Pashupati Homeopathic Clinic, Lalitpur	8,611,000.00	1,638,813.38	19.03	6,972,186.62
99	28-370-05	Unani Aushadhalaya, Lalitpur	560,000.00		0.00	560,000.00

S. no.	Cost centre code	Cost centre	Appropriation amount	Expenses Amount	Expenditure Percentage	Balance
100	29-365-01	District Development Committee, Bhaktapur	86,720,000.00	11,206,243.00	12.92	75,513,757.00
101	29-370-04	Bhaktapur Hospital, Bhaktapur	49,088,000.00	19,271,526.00	39.26	29,816,474.00
102	29-370-05	District Ayurveda Health centre, Bhaktapur	6,227,000.00	1,626,780.00	26.12	4,600,220.00
103	29-370-06	National Tubercluocies centre, Bhaktapur	935,960,000.00	9,185,077.75	0.98	926,774,922.25
104	30-365-01	District Development committee office, Kavre Palanchowk	57,200,000.00		0.00	57,200,000.00
105	30-370-01	District Public Health Office, Kavre Palanchowk	129,456,000.00	11,958,879.60	9.24	117,497,120.40
106	30-370-02	District Ayurveda Health Centre, Kavre Palanchowk	7,902,000.00	1,897,078.00	24.01	6,004,922.00
107	30-370-03	Methinkot Hospital, Kavre Palanchowk	13,604,000.00		0.00	13,604,000.00
108	31-370-01	District Health Office, Makawanpur	107,604,000.00		0.00	107,604,000.00
109	31-370-03	Vector-borne Disease Control Programme, Makawanpur	16,635,000.00	2,627,902.00	15.80	14,007,098.00
110	31-370-08	Regional Medical Store, Makawanpur	8,828,000.00	1,078,528.58	12.22	7,749,471.42
111	31-370-10	Reginoal Health Directorate, Makawanpur	37,590,000.00	2,629,738.00	7.00	34,960,262.00
112	31-370-19	Zonal Aurvedic Aushadhalaya, Makawanpur	6,184,000.00	1,079,560.00	17.46	5,104,440.00
113	31-370-20	Hetauda Hospital, Makawanpur	37,183,000.00	4,389,203.00	11.80	32,793,797.00
114	32-370-01	District Health Office, Rautahat	206,078,000.00	55,272,112.17	26.82	150,805,887.83
115	32-370-02	District Ayurveda Health Centre, Rautahat	7,264,000.00	1,781,679.00	24.53	5,482,321.00
116	32-370-03	Chandranigahapur Hospital, Rautahat	17,099,000.00	2,274,104.00	13.30	14,824,896.00
117	33-370-01	District Health Office Bara, Bara	166,811,000.00		0.00	166,811,000.00
118	33-370-03	District Ayurveda Health Centre, Bara	4,494,000.00		0.00	4,494,000.00
119	33-370-07	Regional Health Training Centre, Bara	16,382,000.00		0.00	16,382,000.00
120	33-370-10	Kalaiya Hospital, Bara	34,277,000.00		0.00	34,277,000.00
121	34-370-01	District Public Health Office, Parsa	155,512,000.00		0.00	155,512,000.00
122	34-370-02	Drug Management Office, Parsa	2,815,000.00		0.00	2,815,000.00
123	34-370-03	District Ayurved Health Centre, Parsa	6,835,000.00	1,865,706.60	27.30	4,969,293.40
124	34-370-04	Narayani Sub-Regional Hospital, Parsa	91,960,000.00		0.00	91,960,000.00
125	34-370-05	Pokhariya Hospital, Parsa	11,647,000.00		0.00	11,647,000.00
126	35-365-01	District Development Committee, Chitwan	174,318,000.00		0.00	174,318,000.00
127	35-370-02	Bharatpur Hospital, Chitwan	103,084,000.00	25,252,195.15	24.50	77,831,804.85
128	35-370-03	Ratnanagar (Bakulahar) Hospital, Chitwan	15,589,000.00	3,062,286.00	19.64	12,526,714.00
129	35-370-04	District Ayurveda Health centre, Chitwan	12,790,000.00	1,843,852.00	14.42	10,946,148.00
130	35-370-09	Badhuda hospital, Chitwan	8,704,000.00		0.00	8,704,000.00
131	36-365-01	District Development Committee, Nawalparasi	33,300,000.00	14,065,507.74	42.24	19,234,492.26
132	36-370-01	District Health Office, Nawalparasi	146,075,000.00	29,474,802.52	20.18	116,600,197.48
133	36-370-07	District Aurvedic Health Centre, Nawalparasi	12,963,000.00	2,953,000.90	22.78	10,009,999.10

S. no.	Cost centre code	Cost centre	Appropriation amount	Expenses Amount	Expenditure Percentage	Balance
134	36-370-12	Primary Health Centre, Nawalparasi	8,203,000.00		0.00	8,203,000.00
135	37-365-01	District Development Committee, Rupandehi	226,733,000.00		0.00	226,733,000.00
136	37-370-02	Bhim Hospital, Rupandehi	35,085,000.00		0.00	35,085,000.00
137	37-370-03	Ayurved Aushadhalaya, Rupandehi	9,663,000.00	1,948,120.00	20.16	7,714,880.00
138	37-370-04	Lumbini Zonal Hospital, Butwal, Rupandehi	87,133,000.00		0.00	87,133,000.00
139	37-370-08	Regional Medical Store, Rupandehi	11,655,000.00		0.00	11,655,000.00
140	38-365-01	District Development Committee, Kapilvastu	49,500,000.00	19,990,966.40	40.39	29,509,033.60
141	38-370-01	District Health Office, Kapilvastu	110,604,000.00	24,468,036.00	22.12	86,135,964.00
142	38-370-02	District Aurved Health Centre, Kapilvastu	4,506,000.00	534,743.00	11.87	3,971,257.00
143	38-370-03	Shivraj Hospital, Bahadurgunj, Kapilvastu	15,896,000.00		0.00	15,896,000.00
144	38-370-04	Pipara Hospital, Banganga, Kapilvastu	11,679,000.00	3,317,550.00	28.41	8,361,450.00
145	39-370-01	District Health Office, Arghakhanchi	110,395,000.00		0.00	110,395,000.00
146	39-370-02	District Aurvedic health Centre, Arghakhanchi	4,428,000.00	24,000.00	0.54	4,404,000.00
147	40-365-01	District Development Committee, Palpa	33,100,000.00	22,758,375.80	68.76	10,341,624.20
148	40-370-01	District Health Office, Palpa	101,592,000.00	13,567,435.10	13.35	88,024,564.90
149	40-370-03	District Ayurveda Health Centre, Palpa	11,764,000.00	1,789,671.00	15.21	9,974,329.00
150	40-370-04	Rampur Hospital, Palpa	10,162,000.00		0.00	10,162,000.00
151	41-370-01	District Health Office, Gulmi	145,459,000.00		0.00	145,459,000.00
152	41-370-02	District Ayurveda Health Centre, Gulmi	9,244,000.00		0.00	9,244,000.00
153	41-370-05	Gulmi Hospital, Gulmi	19,289,000.00		0.00	19,289,000.00
154	42-370-01	District Health Office, Syangja	142,960,000.00	31,118,933.66	21.77	111,841,066.34
155	42-370-08	District Ayurveda Health Centre, Syangja	11,698,000.00	2,591,530.00	22.15	9,106,470.00
156	43-365-01	District Development Committee, Tanahun	40,800,000.00	9,749,504.00	23.90	31,050,496.00
157	43-370-01	District Health Office, Tanahun	88,266,000.00	16,008,151.00	18.14	72,257,849.00
158	43-370-02	Damauli Hospital, Tanahun	8,462,000.00		0.00	8,462,000.00
159	43-370-03	Bandipur Hospital, Tanahun	11,481,000.00		0.00	11,481,000.00
160	43-370-04	District Ayurveda Health Centre, Tanahun	17,548,000.00	3,773,259.00	21.50	13,774,741.00
161	44-370-01	District Health Office, Gorkha	123,753,000.00	30,015,867.00	24.25	93,737,133.00
162	44-370-02	Amppipal Hospital, Gorkha	4,175,000.00		0.00	4,175,000.00
163	44-370-03	Gorkha Hospital, Gorkha	29,450,000.00		0.00	29,450,000.00
164	44-370-06	District Ayurveda Health Centre, Gorkha	9,494,000.00		0.00	9,494,000.00
165	45-370-01	District Health Office, Manang	37,468,000.00	(3,464,359.00)	-9.25	40,932,359.00
166	45-370-02	District Ayurveda Health Centre, Manang	7,785,000.00		0.00	7,785,000.00
167	46-370-01	District Health Office, Lamjung	105,344,000.00	25,327,674.32	24.04	80,016,325.68
168	46-370-02	District Ayurveda Health Centre, Lamjung	13,056,000.00		0.00	13,056,000.00
169	46-370-03	Lamjung Community Hospital, Lamjung	10,944,000.00	406,403.00	3.71	10,537,597.00
170	47-365-01	District Development Committee, Kaski	170,871,000.00	29,858,374.00	17.47	141,012,626.00
171	47-370-02	Regional Health Directorate, Kaski	34,474,000.00		0.00	34,474,000.00

S. no.	Cost centre code	Cost centre	Appropriation amount	Expenses Amount	Expenditure Percentage	Balance
172	47-370-03	Regional Tuberculosis Treatment Centre, Kaski	9,445,000.00		0.00	9,445,000.00
173	47-370-04	Regional Health Training Centre, Kaski	20,125,000.00		0.00	20,125,000.00
174	47-370-06	Western Regional Hospital, Kaski	115,727,000.00		0.00	115,727,000.00
175	47-370-07	Anchal Ayurveda Aushadhalaya, Kaski	11,264,000.00	2,722,934.00	24.17	8,541,066.00
176	48-365-01	District Development Committee, Parbat	112,652,000.00		0.00	112,652,000.00
177	48-370-01	District Health Office, Parbat	8,395,000.00	1,326,708.30	15.80	7,068,291.70
178	48-370-02	District Ayurveda Health Centre, Parbat	7,549,000.00		0.00	7,549,000.00
179	49-370-01	District Public Health Office, Baglung	135,115,000.00		0.00	135,115,000.00
180	49-370-03	Zonal Aurvedic Aushadhalaya Baglung, Baglung	8,404,000.00		0.00	8,404,000.00
181	49-370-04	Zonal Hospital, Baglung	32,489,000.00		0.00	32,489,000.00
182	50-370-01	District Health Office, Myagdi	94,113,000.00	22,735,673.00	24.16	71,377,327.00
183	50-370-02	District Ayurveda Health Centre, Myagdi	6,765,000.00		0.00	6,765,000.00
184	51-370-01	District Health Office, Mustang	46,698,000.00	11,082,795.00	23.73	35,615,205.00
185	51-370-02	District Ayurveda Health Centre, Mustang	4,549,000.00	1,225,980.00	26.95	3,323,020.00
186	52-370-01	District Health Office, Mugu	97,036,000.00		0.00	97,036,000.00
187	52-370-02	District Ayurveda Health centre, Mugu	4,603,000.00		0.00	4,603,000.00
188	53-370-01	District Health 0ffice, Dolpa	75,889,000.00		0.00	75,889,000.00
189	53-370-02	District Ayurveda Health Centre, Dolpa	4,988,000.00		0.00	4,988,000.00
190	54-370-01	District Health Office, Humla	88,825,000.00	15,531,082.00	17.49	73,293,918.00
191	54-370-02	District Ayurveda Health Centre, Humla	3,655,000.00		0.00	3,655,000.00
192	55-365-01	District Development Committee, Jumla	129,548,000.00		0.00	129,548,000.00
193	55-370-02	Karnali Anchal Ayurveda Aushadhalaya, Jumla	6,389,000.00		0.00	6,389,000.00
194	56-370-001	District Health Office, Kalikot	100,692,000.00		0.00	100,692,000.00
195	56-370-002	District Ayurveda Health Centre, Kalikot	4,653,000.00	721,700.00	15.51	3,931,300.00
196	57-370-04	District Aurevedic Health Centre, Rukum	4,268,000.00		0.00	4,268,000.00
197	57-370-06	District Health Office, Rukum	123,995,000.00		0.00	123,995,000.00
198	58-370-01	District Health Office, Rolpa	120,743,000.00		0.00	120,743,000.00
199	58-370-02	Distrivt Ayurveda Health Centre, Rolpa	5,084,000.00		0.00	5,084,000.00
200	59-370-01	District Health Office, Pyuthan	134,652,000.00	25,853,776.00	19.20	108,798,224.00
201	59-370-06	District Ayurveda Health Centre, Pyuthan	6,276,000.00		0.00	6,276,000.00
202	60-365-01	District Development Committee, Dang	154,129,000.00	26,706,853.00	17.33	127,422,147.00
203	60-370-02	Mid-western Regional Ayurveda Hospital, Dang	15,022,000.00		0.00	15,022,000.00
204	60-370-03	Zonal Ayurveda Aushadhalaya, Dang	8,910,000.00		0.00	8,910,000.00
205	60-370-04	Primary Health Centre Lamahi, Dang	8,631,000.00		0.00	8,631,000.00
206	60-370-04	Primary Health Care Centre, Dang	80,000.00		0.00	80,000.00
207	60-370-13	Rapti Zonal Hospital, Dang	29,246,000.00		0.00	29,246,000.00
208	60-370-14	Rapti Sub-Regional Hospital, Dang	47,739,000.00		0.00	47,739,000.00
209	61-365-01	District Development Committee, Salyan	25,900,000.00		0.00	25,900,000.00

S. no.	Cost centre code	Cost centre	Appropriation amount	Expenses Amount	Expenditure Percentage	Balance
210	61-370-01	District Health Office, Salyan	87,415,000.00	13,367,195.00	15.29	74,047,805.00
211	61-370-02	District Aurvedic Health Centre, Salyan	6,495,000.00		0.00	6,495,000.00
212	62-365-01	District Development Committee, Banke	187,599,000.00	46,689,796.00	24.89	140,909,204.00
213	62-370-02	District Ayurveda Centre, Banke	7,755,000.00	2,205,452.00	28.44	5,549,548.00
214	62-370-03	Bheri Zonal Hospital, Banke	82,852,000.00		0.00	82,852,000.00
215	62-370-04	Drug Management Office, Banke	2,635,000.00		0.00	2,635,000.00
216	62-370-07	Regional Medical Store, Banke	10,658,000.00		0.00	10,658,000.00
217	63-365-01	District Development Committee, Bardiya	19,000,000.00		0.00	19,000,000.00
218	63-370-01	District Health Office, Bardiya	117,718,000.00	14,542,927.10	12.35	103,175,072.90
219	63-370-02	District Ayurveda Health Centre, Bardiya	6,428,000.00	1,559,749.00	24.26	4,868,251.00
220	63-370-10	Bardiya Hospital, Bardiya	17,185,000.00		0.00	17,185,000.00
221	64-365-01	District Development Committee, Surkhet	28,300,000.00		0.00	28,300,000.00
222	64-370-01	District Public Health Office, Surkhet	125,758,000.00	15,875,018.00	12.62	109,882,982.00
223	64-370-03	Bheri Anchal Ayurveda Aushadhalaya, Surkhet	6,654,000.00		0.00	6,654,000.00
224	64-370-08	Regional Health Directorate, Surkhet	36,506,000.00	5,590,809.00	15.31	30,915,191.00
225	64-370-09	Regional Health Training Centre, Surkhet	16,338,000.00		0.00	16,338,000.00
226	64-370-10	Regional Hospital, Surkhet	56,926,000.00	13,104,065.00	23.02	43,821,935.00
227	64-370-11	Mehalkuna Hospital, Surkhet	11,782,000.00	1,367,822.10	11.61	10,414,177.90
228	65-370-01	District Health Office, Jajarkot	99,744,000.00	16,865,076.00	16.91	82,878,924.00
229	65-370-02	District Ayurveda Health centre, Jajarkot	5,226,000.00	1,050,416.00	20.10	4,175,584.00
230	66-370-01	District Health Office, Dailekh	153,627,000.00		0.00	153,627,000.00
231	66-370-03	District Ayurveda Health Centre, Dailekh	6,110,000.00		0.00	6,110,000.00
232	66-370-05	Dullu Hospital, Dailekh	8,762,000.00		0.00	8,762,000.00
233	67-365-01	District Development Committee, Kailali	188,767,000.00	30,154,932.10	15.97	158,612,067.90
234	67-370-03	Seti Zonal Ayurved Aushadhalaya, Kailali	6,426,000.00	1,443,443.00	22.46	4,982,557.00
235	67-370-09	Regional Health Training Centre, Kailali	16,820,000.00	3,997,766.00	23.77	12,822,234.00
236	67-370-10	Regional Medical Store, Kailali	8,517,000.00	2,820,350.00	33.11	5,696,650.00
237	67-370-11	Seti Zonal Hospital, Kailali	78,068,000.00	581,923.00	0.75	77,486,077.00
238	67-370-12	Tikapur Hospital, Kailali	28,141,000.00		0.00	28,141,000.00
239	67-370-13	Malakheti Hospital , Kailali	9,111,000.00		0.00	9,111,000.00
240	68-370-01	District Health Office, Doti	144,555,000.00	16,221,771.30	11.22	128,333,228.70
241	68-370-11	Regional Heal Service Directorate, Doti	31,205,000.00	4,954,227.00	15.88	26,250,773.00
242	68-370-12	District Ayurveda Health Centre, Doti	11,717,000.00		0.00	11,717,000.00
243	69-370-01	District Health Office, Achham	187,465,000.00		0.00	187,465,000.00
244	69-370-02	District Ayurveda Health Centre, Achham	5,560,000.00		0.00	5,560,000.00
245	70-370-01	District Health Office, Bajura	111,736,000.00		0.00	111,736,000.00
246	70-370-03	District Ayurveda Health Centre, Bajura	4,549,000.00		0.00	4,549,000.00
247	71-370-01	District Health Office, Bajhang	140,632,000.00	32,323,972.50	22.98	108,308,027.50
248	71-370-02	Distric Ayurved Health Centre, Bajhang	7,499,000.00		0.00	7,499,000.00
249	72-370-01	District Health Office, Darchula	129,457,000.00	38,198,715.10	29.51	91,258,284.90

S. no.	Cost centre code	Cost centre	Appropriation amount	Expenses Amount	Expenditure Percentage	Balance
250	72-370-04	District Ayurveda Health Centre, Darchula	9,302,000.00	2,167,571.00	23.30	7,134,429.00
251	72-370-05	Gokuleswor Hospital, Darchula	9,475,000.00		0.00	9,475,000.00
252	73-370-01	District Health Office, Baitadi	156,511,000.00	34,731,678.00	22.19	121,779,322.00
253	73-370-02	Ayurveda Health Centre, Baitadi	5,212,000.00	805,728.00	15.46	4,406,272.00
254	74-365-01	District Development Committee, Dadeldhura	17,000,000.00	2,995,254.00	17.62	14,004,746.00
255	74-370-01	District Health Office, Dadeldhura	87,043,000.00	9,202,235.53	10.57	77,840,764.47
256	74-370-02	District Aurvedic Health Centre, Dadeldhura	9,334,000.00		0.00	9,334,000.00
257	74-370-03	Sub Regional Hosipital, Dadeldhura	35,426,000.00	1,542,491.00	4.35	33,883,509.00
258	74-370-05	Jogbuda Hospital, Dadeldhura	9,872,000.00		0.00	9,872,000.00
259	75-365-01	District Development Committee, Kanchanpur	126,261,000.00	13,536,860.00	10.72	112,724,140.00
260	75-370-02	Mahakali Zonal Hospital, Kanchanpur	50,724,000.00		0.00	50,724,000.00
261	75-370-03	Mahakali Anchal Ayurveda Aushadhalaya, Kanchanpur	5,902,000.00		0.00	5,902,000.00
		TOTALS	**25,912,212,000.00**	**1,967,152,389.29**	**7.59**	**23,945,059,610.71**