

TABUCS Used to Produce Financial Information Across All Cost Centres Functioning Under the Ministry of Health and Population



Ministry of Health and Population (MoHP)
Kathmandu Nepal
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Prepared by

Ministry of Health and Population
Ramshahpath, Kathmandu, Nepal
Tel +977-1-4262543, 4262802 and 4262696
www.mohp.gov.np
info@mohp.gov.np

Supported by

Nepal Health Sector Support Programme
Ministry of Health and Population
Ramshahpath, Kathmandu, Nepal
Tel +977-1-4264250, 4262110
www.nhssp.org.np
info@nhssp.org.np

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Acknowledgements

The Ministry of Health and Population (MoHP) has developed and been using the Transaction Accounting and Budget Control System (TABUCS) for digital accounting since FY 2012/13. In order to determine the extent of its functionality a series of rigorous tests was devised. The report 'TABUCS Used to Produce Financial Information across All Cost Centres Functioning under Ministry of Health and Population' lays out the background, evaluation process and includes real time examples of functions captured from the live system's output. MoHP believes that the use of the modules will support in monitoring routine financial information on an automated basis using TABUCS. The team is highly satisfied with the development progress of TABUCS and its use by the various entities functioning under MoHP and believes that the system has potential to benefit other line ministries of the Government of Nepal.

We would specially like to thank to Mr. Shanta Bahadur Shrestha, Secretary of MoHP, for his overall leadership that allowed for the effective implementation of TABUCS. We are highly grateful to Mr. Shree Krishna Nepal for his technical and managerial support in making TABUCS functional. We are also grateful to the MoHP and Department of Health Services (DoHS) team for their support in implementing TABUCS.

ACRONYMS

COTS	commercial off the shelf
DFID	Department for International Development (UK Aid)
DHO	District Health Office
DoHS	Department of Health Services
DPHO	District Public Health Officer
DTCO	District Treasury Controller Office
EDP	external development partner
e-AWPB	electronic annual work planning and budgeting
FCGO	Financial Comptroller General Office
FMIP	financial management improvement plan
FMIS	financial management information system
FMR	financial monitoring report
GoN	Government of Nepal
HRFMD	Human Resource and Financial Management Division
IT	information technology
JAR	Joint Annual Review
JCM	Joint Consultative Meetings
MIS	management information system
MoHP	Ministry of Health and Population
MoFALD	Ministry of Federal Affairs and Local Development
NHSP-1	First Nepal Health Sector Programme (2004-2010)
NHSP-2	Second Nepal Health Sector Programme (2010-2015)
NHSSP	Nepal Health Sector Support Programme
NPR	Nepalese Rupee
PHC	primary health care
PFM	public financial management
TABUCS	transaction accounting and budget control system
TSA	treasury single account

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1. BACKGROUND, INTRODUCTION, OBJECTIVE AND METHODOLOGY

1.1 Background

Over the decade, the Ministry of Health and Population (MoHP), has been implementing a series of reforms to improve its accounting and financial management systems. In order to automate various financial management processes, MoHP, as part of the NHSP-1, developed and implemented an IT based system called 'Electronic Annual Work Planning and Budgeting (e-AWPB)' system which was a simple bilingual (English and Nepali), interactive database developed in Microsoft Access 2003. E-AWPB was designed for use by the MoHP to facilitate the annual work planning and budgeting process, and generated analytical tables in a systematic way from different perspectives. The e-AWPB was an important innovation for automating budget and other preparation processes at MoHP and subordinate offices. The first version of e-AWPB 1.0 was programmed in 2009 and implemented at MoHP. The second version of e-AWPB 2.0 with enhanced features, access and reporting capabilities was implemented in 2011.

Despite the success of e-AWPB and implementation of many other related management information systems (MIS), there continued to be several systemic issues and challenges faced by the MoHP. Some of these were:

- The final accounts of the MoHP were not prepared on time, often nearly a year after the end of the relevant fiscal year.
- The current systems were not comprehensive or complete enough to represent the actual financial position of the MoHP.
- Partial computerisation had weakened the timeliness and quality of accounting and financial reporting.
- Slow reporting of Government and EDP spending from district to central level caused by the large number of programmes and paper-postal system for sending reports led to delays in EDP reporting of planned expenditure delaying the annual budget process.
- Financial and physical progress reporting used different systems that were hard to reconcile. Reporting was impeded by factors such as:
 - Large number of programmes and activities operating at the district level and the inability of the current Financial Comptroller General Office (FCGO) coding system to properly separate programme spending;
 - A paper-postal system of district reporting which means that routine reports often arrive late, delaying consolidated reporting. The limited financial management capability of district health offices also delays accurate and timely reporting.



- Although DHO/DPHOs should have accounting officers, often accountants (book-keepers) are upgraded to these positions without proper training.

Both the MoHP and the DoHS suggested that expenditure reporting problems could be alleviated by introducing an electronic reporting system that permits easy classification of expenditure by programme code and speedy onward transmission to Kathmandu.

With a view to resolving these issues, NHSSP and MoHP decided to implement a Transaction Accounting and Budget Control System (TABUCS) at the spending unit level - the lowest level of accounting, where the bulk of accounting data originates.

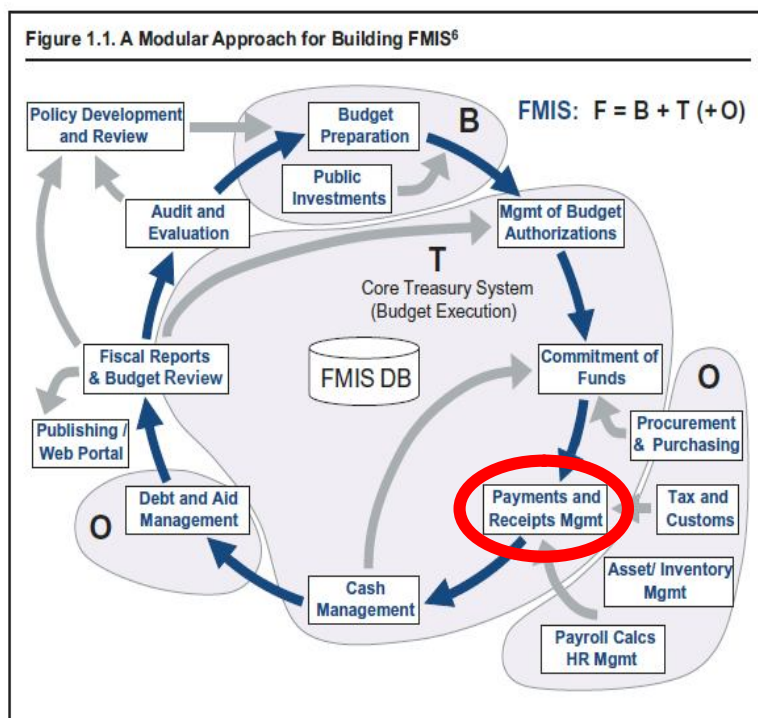
1.2 What is TABUCS

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

- Processing of Expenditures and Payments
- Automatic posting of Payments to Ledger Accounts and Summary Accounts
- Processing of Cash and Bank Receipts and Revenues
- Automatic posting of Receipts to Ledger Accounts and Summary Accounts
- Automatic posting in Cash and Bank Books
- Generation of all ledgers and accounting and MIS reports, including financial monitoring reports (FMRs)

It is important to keep in mind that the TABUCS was envisaged as a small but critical component of a fully-fledged Financial Management Information System (FMIS) – required by MoHP for comprehensive financial management at the Ministry level and Public Financial Management (PFM) – envisaged by the Ministry of Finance and World Bank led PFM Donor Trust fund, for government-wide financial management.

A typical FMIS has several components as shown in the figure below, such as – Budget Preparation, Budget Approval (or Management of Budget Authorisation), Funds Commitment, **Payments and Receipts Management**, Cash / Funds Management, Debt and Aid Management, Fiscal Reporting and Budget Review and Audit and Evaluation. The Payments and Receipts Management modules typically capture the data on all revenue and non-revenue receipts and all capital and revenue expenditure. A system which captures this data at the spending unit level is called a transaction accounting system. Hence, TABUCS provides the first building block for the future creation of a fully-fledged FMIS.



TABUCS key function is to automate the Payments and Receipts Management function at the spending unit level, within the MoHP (see FMIS diagram above) and, in the long term, will need to be complemented with several additional modules like Payroll Management, Assets Management, E-Procurement, etc. in order to transform into a comprehensive FMIS.

TABUCS allowed the MoHP and indeed the GoN to 'test waters' before implementing a full scale PFM program and benefit from this experience to refine its PFM strategy for ensuring its 'on-ground' feasibility and long term sustainability.

Presently the system is used by more than 294 cost centres to enter cost centre level accounting data and automatically generate various reports. Given the limited internet connectivity in some remote areas of Nepal, an offline version of TABUCS is also developed which allows the users with limited connectivity also to enter data and prepare reports offline.

The scope of TABUCS includes:

- All incomes accruing from all sources at spending unit level
- All expenditures made at spending unit level
- Programme based, activity based and budget head based budgets.

1.3 Objective

This report intends to demonstrate the utilisation of TABUCS in producing financial information at various level cost centres functioning under the Ministry of Health and Population (MoHP). This also highlights the development of TABUCS during the NHSP-2 period. The report further describes the use of TABUCS by the MoHP's entities with evidence.

1.4 Methodology

We have utilised multiple approaches to ensure full financial data entry happens in all cost centres. The completeness of data entry gives accurate financial information at the central level. However, the cost centre level information can be used by the respective cost centres for their planning and expenditure purposes. This report is prepared using the online TABUCS system where the real time planning and expenditure data are captured. We also present the expenditure captured in FY 2015/16: this will help understand the use of TABUCS in an initial time of the fiscal year. The MoHP sent a letter to all cost centres instructing them to enter data, issued each cost centre with an official email address, uploaded TABUCS related information onto the MoHP website, gave training to the new finance officers, published daily TABUCS updates on Facebook, facilitated phone calls with the TABUCS help desk at MoHP and provided on-site coaching through quick monitoring visits.

2. DEVELOPMENT OF TABUCS DURING NHSP-2 PERIOD

2.1 Design of the TABUCS

During the inception phase of the TABUCS design, with a view to ensuring that TABUCS, once implemented, meets all the key requirements of the MoHP, a list of detailed functionalities was discussed and finalised by NHSSP consultants in consultation with the MoHP. The functionalities were documented in the form of a TABUCS system specifications document and each requirement was categorised as **Mandatory** – meaning the TABUCS solution must meet this requirement, or **Desirable** – meaning that while it would be good to have the solution deliver this functionality, it is not a mandatory requirement. For instance, some of the mandatory requirements were:

- TABUCS must follow the same chart of accounts as defined and followed by FCGO;
- TABUCS must attempt to ‘mimic’ the paper formats currently being followed by DTCO and Spending Units, at least to a large extent;
- TABUCS must generate all the standard reports required by FCGO and EDP (FMRs etc.); and
- the system, while based on web technology, must be able to work in both online and offline modes (given poor connectivity levels in different regions).

The intention was to select or develop the TABUCS software in such a manner that it met all of the mandatory and as many of the desirable functionalities as possible.

Based upon these requirements, a rapid market scan of commercial off the shelf (COTS) accounting solutions available in the market was carried out. The market scan revealed that almost all of the solutions readily available only partially met the requirements of TABUCS and none of them met all the mandatory requirements.

The standard COTS packages available locally (there was no point in looking at packages for which in-country support was not available) did not meet the mandatory requirements adequately, at least not as standard functionality. While it was possible to customise standard COTS solutions to meet these requirements, the effort and cost involved (given the extensive customisation effort) would have been significant, thereby offsetting the cost and time advantages of using a typical COTS solution. It was also considered that global experience suggests that as the number of users increase, traditional bespoke software has historically proven to be cheaper and offer better value for money: “The cost of FMIS ICT solutions per user tends to go down as the number of users increases.”¹

Keeping in view the relatively simple but very specific requirements of TABUCS, it was decided that the MoHP engage a local software development firm and develop this solution following the bespoke solution approach. M/s Saipal Technology, a Nepali firm based in Kathmandu, was selected as the firm responsible for the development of the TABUCS solution.

¹ World Bank Study 2010 – “Financial Management Information Systems - 25 Years of World Bank Experience on What Works and What Doesn’t”

2.2 Development Process of the TABUCS

Work on the development of TABUCS commenced in 2012. MoHP and NHSSP collectively formed a core Task Force responsible for the guidance, support and oversight of the development of TABUCS and ensured that the solution was developed as per the actual requirements of different categories of users, both within the MoHP as well as external users, such as FCGO, Ministry of Finance, development partners etc.

The international PFM and E-Governance consultant (engaged by NHSSP) who had led the team responsible for envisioning TABUCS and the preparation of the TABUCS concept note and TABUCS systems specifications document was entrusted with the task of acting both as mentor as well as an independent reviewer and advisor for the TABUCS development and implementation work.

2.3 Review and Quality Control

During the period 2012 to 2014, numerous workshops, comprising of TABUCS task force members from the MoHP, NHSSP consultants and representatives from the TABUCS development team, were held to test, refine and expand the requirements of the TABUCS solution. These workshops documented the progress of TABUCS in the form of review reports prepared by the international PFM and E-Governance consultant, whereby TABUCS's shortcomings, bugs and problems were identified and solutions for each of them identified and planned for implementation.

With a view to ensuring that the review process covers the views of all the key stakeholders as well as the pre-defined TABUCS system specifications, review workshops were held at least once in every six months and all system requirements were discussed point by point with the TABUCS vendor, the MoHP and NHSSP, with the aim to:

- clarify specifications that lack relevant details,
- refine and modify specifications to bring them in line with the evolved requirement of MOHP and NHSSP,
- develop a shared view on which requirements have been implemented, which are partially implemented, and which are currently not present,
- develop a work plan to achieve most of the missing functionality as well as address related issues within the next six months.

Based upon the work done at the beginning of the TABUCS design, all the technical specifications defined were summarised into 99 key specification items. The review process typically involved discussing and documenting the views of the three key stakeholders – MoHP, NHSSP and the vendors – on each of these technical specifications items.

2.4 Key Milestones

Key milestones for the TABUCS implementation process are listed below:

Period	Milestone
July 2011	TABUCS concept note prepared with the help of the international PFM / ICT consultant
February 2012	MoHP submitted a funding proposal for designing, piloting and implementation of TABUCS to DFID
February 2012	Selection of service provider
September 2012	TABUCS implementation plan submitted by service provider
November 2012	TABUCS specification and system design document prepared with the help of international PFM / ICT consultant
December 2012	Assessment of cost centres selected for piloting
January 2013	Selection of cost centres for piloting
March 2013	Training of the users from selected pilot cost centres
April 2013	Launching of TABUCS
May 2013	Installation of software and data entry in selected pilot cost centres
August 2013	Preparation of system manual, user manual, training manual, frequently asked questions, and situation analysis report
August 2013	Reflection workshop of piloted cost centres
October 2013	MoHP decides to roll out MoHP to all cost centres across the country
December 2013	Training of trainers for TABUCS completed
June 2014	TABUCS user training completed. All together 350 participants from 223 cost centres with are trained in 18 batches

2.5 TABUCS Roll out Status

There are 279 cost centres under the MoHP which are categorised as – paying offices, non paying offices with some cost centres being under the Ministry of Federal Affairs and Local Development (MoFALD). Out of 279 cost centres, 222 are non-paying offices, 32 are paying offices and 25 are under MoFALD. The table below provides the status of TABUCS roll out as at 15 August 2014, when TABUCS was operationalised in 229 cost centres and 350 staff members had been trained on TABUCS up until then.

TABUCS roll out status				
As at 15 August 2014	TABUCS operationalised in			
	Cost centres	Online	Offline	Total
Cost centres under MoHP	229	99	130	229
Cost centres under MOFALD	25			0
Cost centres under MOH	25			0
Total cost centres handling MoHP budget	279	99	130	229
TABUCS operationalised in	229			
TABUCS training completed in	223			
Total staff trained	350			



The table below provides the status of TABUCS roll out, as at 15 November 2015, when TABUCS was operationalised in 294 cost centres, and the total number of staff members trained is now 537.

TABUCS roll out status				
<i>As at 15 November 2015</i>	TABUCS operationalised in			
	Cost centres	Online	Offline	Total
Cost centres under MoHP	229	99	130	229
Cost centres under MOFALD	25			0
Cost centres under MOH	25			0
Total cost centres handling MoHP budget	279	99	130	229
TABUCS operationalised in	294			
TABUCS training completed in	294			
Total number of accounting staff trained	537			



Although, TABUCS was operationalised in all cost centres and was used to produce financial information across all cost centres, the number of cost centres regularly using TABUCS has fallen. This needs urgent attention from the highest levels within the MoHP who must insist that all cost centres **MUST** mandatorily send their financial information through TABUCS only.

The value of total expenditure captured through TABUCS is given in the table below.

Coverage of TABUCS

In Nepali Rupees				In GBP	
SN	Fiscal Year	Total Expenditure	Captured by TABUCS	Total Expenditure	Captured by TABUCS
1	2013/14	20,233,853,133	20,233,853,133	126,168,226	126,168,226
2	2014/15	24,218,060,220	18,387,625,618	151,011,756	114,656,071
3	2015/16	not available	1,492,260,844	not available	9,304,995

As shown in the table above, total expenditure in 2014/15 has gone up by a considerable increase of 3.9 billion Nepali rupees in comparison to 2013/14.

3. PROGRESS MADE IN USING TABUCS AT ALL LEVELS OF COST CENTRE

The use of TABUCS by all entities within the MoHP is essential to improving performance in planning, budgeting, accounting, auditing, and governance. TABUCS is used by more than 279 ministry cost centres to enter cost centre level accounting data and automatically generate reports. Now that the system has been rolled out across the country, institutionalisation is vital to ensure that the system is used universally, that financial data is maintained and kept secure, and that the financial status of all cost centres is thoroughly monitored. A separate report on institutionalisation of TABUCS within the MoHP is included in this submission. This chapter highlights progress made in ensuring the use of TABUCS by all cost centres. A matrix on the use of various TABUCS modules by cost centres functioning under MoHP is included in Annex 1.

3.1 Instruction Letter from MoHP

Based on real time review of the financial data entry status, the MoHP sends an instruction letter to each cost centre signed by the MoHP's Chief of the Human Resource and Financial Management Division (HRFMD). In this letter, all cost centres are instructed to enter vouchers into TABUCS and prepare the required reports using TABUCS. This indicates that there is the use of TABUCS by the MoHP in terms of providing instruction and use of TABUCS by cost centres in terms of receiving instructions. The letter was also uploaded onto the MoHP website: www.moHP.gov.np/english and is set out in Annex 2.

3.2 Follow Up from the Help Desk

The TABUCS help desk has been instrumental in communicating TABUCS related information across cost centres. The desk has played an important role in collecting the expenditure entry status of each cost centre and reporting to the TABUCS implementation unit. The daily expenditures and the system related issues are being monitored by help desk functions under the MoHP.

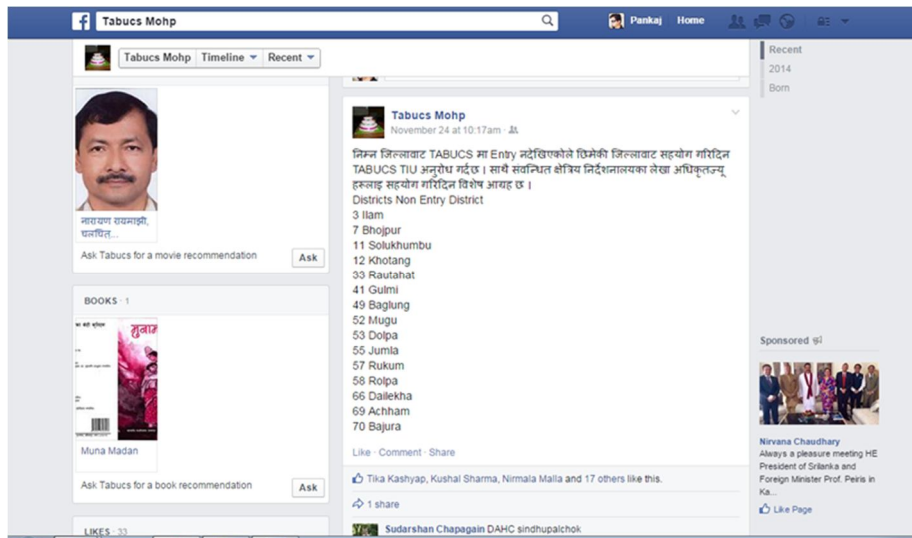
3.3 Development and Use of Official Emails

In order to reduce delays in communications between cost centres and higher levels, the MoHP issued an official email address to each cost centre. The use of these addresses helped in sending instructions, resolving issues, monitoring financial status, and obtaining required information. The instruction letter explained how to use the email address, and included a list of all email addresses issued to all cost centres. The MoHP and its cost centres are now using the emails to send the instructions and get feedback respectively.

3.4 Daily Updates on Facebook

The use of Facebook has shown itself to be an innovative way of communicating information, resolving issues, and encouraging people to enter expenditure into TABUCS. For example, the MoHP's Facebook page, <https://www.facebook.com/tabucs>.

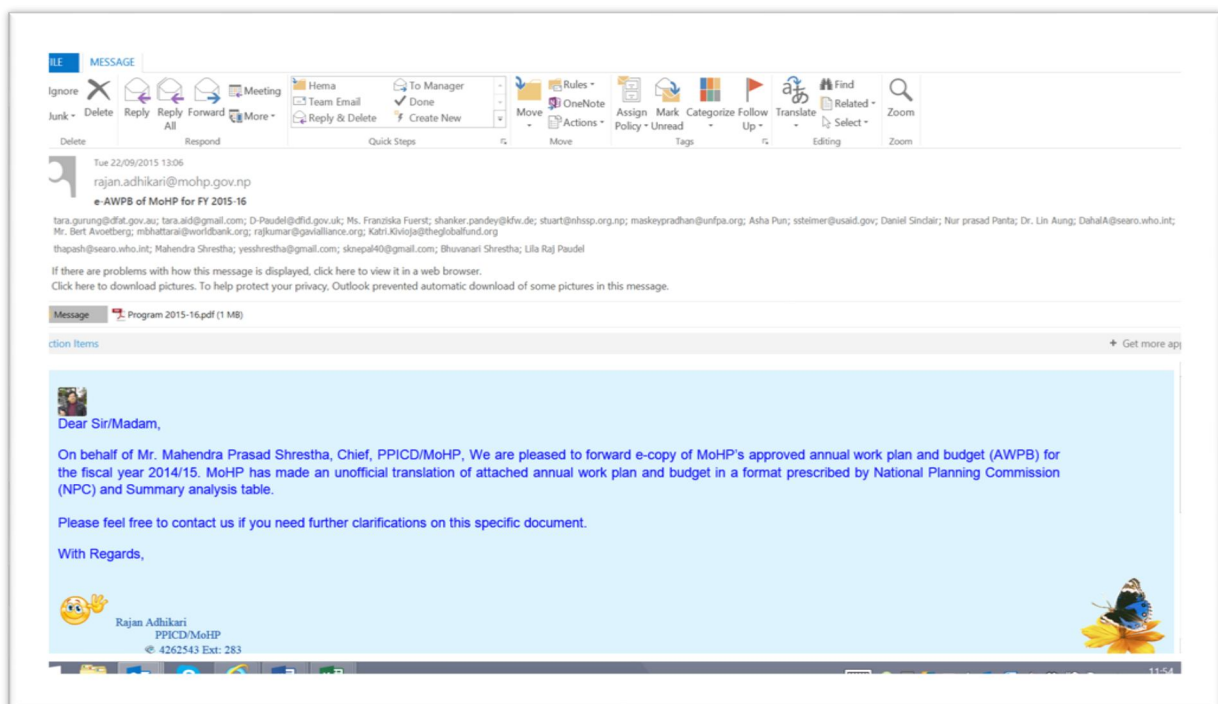
The MoHP was utilised to issue instruction letters to the various cost centres. The following screenshot shows the names of cost centres not entering their data into TABUCS.



The TABUCS Facebook page was created during user training and can be found at: <https://www.facebook.com/Mohp Nepal>. On this page, the TABUCS implementation committee uploads the daily data entry status of TABUCS. A total of 1712 people are friends and shared their views on TABUCS on this page. The picture above shows the use of TABUCS by MoHP to instruct those cost centres.

3.5 Use of TABUCS by the MoHP in Preparing the Consolidated Annual Work Plan and Budget

MoHP has been using TABUCS to prepare the electronic annual work plan and budget and share the information to the external development partners (EDP).



Additionally, TABUCS is being used to present the budget and expenditure status to EDS in joint annual review (JAR) meetings and in joint consultative meetings (JCM). Please find consolidated AWBP of FY 2015/15 in this submission.

3.6 Use of TABUCS in Preparing the Authorisation Letter at the MoHP and the DoHS

Using TABUCS, both the MoHP and the DoHS can now prepare the authorisation letter. Through this both entities have been preparing the authorisation letter in one button click and ensuring error free amounts in the authorisation letter. Please see the example of TABUCS generated authorisation letters from the MoHP and the DoHS to their cost centres in Annex 3.

3.7 Preparation of Pay Sheet for all Levels

The MoHP, the DoHS and all cost centres need to prepare the pay sheet every month. The traditional spreadsheet based payroll used to take a long time and often caused errors while calculating the tax. Using TABUCS, all cost centres can prepare a pay sheet in one click. This is one of the major supports to all cost centres. Evidence of the use of TABUCS in preparing pay sheets is included in Annex 4.

3.8 Preparation of FMR Using TABUCS

Financial monitoring reports (FMRs) need to be submitted within 45 days of the end of each trimester (four-monthly period) as the main basis for the disbursement of funds by pooled partners. The MoHP has made significant achievements in designing, piloting and finalising technological solutions to manage its budgeting and expenditure. Additionally, the MoHP has been able to reduce the number of reporting templates of FMR from 33 to 8 and use them while submitting the FMRs in respective trimesters. The MoHP now can use TABUCS to produce the revised FMR.

3.9 Development of TABUCS M&E Framework

The NHSSP supported the MoHP to develop and implement the monitoring and evaluation framework of TABUCS. This framework and its associated monitoring mechanisms are designed to provide feedback to improve system functionality. The TABUCS M&E framework is a logical framework with a goal, purpose, three outputs, and 47 indicators. It is designed to monitor the system's operational status, physical progress, and the capacity of human resources involved in the data entry process and use of TABUCS. The main basis for monitoring TABUCS use is the integration of key indicators into the system itself, as it is regularly used to track performance against monitoring indicators that are automatically captured and logged.

3.10 Monitoring Visit Reports Built into the System at All Levels

A simple monitoring format is included in the system. Officials who carry out monitoring visits to cost centres are required to complete the form shown in the screenshot below after completing their visits. These completed forms should then be sent to the respective cost centre and relevant

authorities. TABUCS can also produce consolidated monitoring reports and periodic monitoring reports that enable the MoHP to provide timely feedback to cost centres and ensure the proper utilisation of the monitoring funds. The report of monitoring visits from the MoHP and regional health directorate Surkhet are included in Annex 5.

3.11 Reduce Audit Queries and Irregularities

TABUCS promotes greater financial discipline and over the long term is expected to reduce the irregularities routinely pointed out by internal audit (FCGO) and external auditors. The table below shows that while the number of audit queries went up in 2013-14, as compared to 2012-13, the amount impacted by these queries has gone down. The figures for 2014-15 have not been compiled and once the figures for 2014-15 and 2015-16 also come out, a clearer trend will be visible.

Fiscal Year	No of audit queries	Amount in 000 Nepali Rupees	Percentage of Audited Amount
2012/13	1,524	2,464,659	13.79
2013/14	2,156	2,397,137	11.51

3.12 Faster Compliance with EDP Requirements

The EDPs require reliable and regular financial reports from the implementing Ministries. The World Bank, as part of its PFM, had defined production of “Audited Cash Receipts and Payments Financial Statements and Audited Budget/ Actual Comparative Statements” by the selected entities as one of the main requirements from the MoHP. TABUCS has enabled the MoHP to produce these financial statements and significantly reduce the time required for production of financial monitoring reports. Please see the Table below to see how the number of days required to produce the Financial Management Reports (FMRs) has come down, due to the introduction of TABUCS.

Number of Days Taken to Produce the FMR					
Fiscal Year	FMR Type	Period	Due Date	Prepared Date	Number of Days Taken
2012/13	1 st	July to Nov	12-Dec	15-Feb-13	76
	2 nd	Nov to March	13-Apr	20-Sep-13	172
	3 rd	March to July	13-Aug	26-Nov-13	117
2013/14	1 st	July to Nov	13-Dec	7-Feb-14	68
	2 nd	Nov to March	14-Apr	28-Jul-14	118
	3 rd	March to July	14-Aug	10-Dec-14	131
2014/15	1 st	July to Nov	14-Dec	14-Nov-14	-17
	2 nd	Nov to March	15-Apr	26-Mar-15	-6
	3 rd	March to July	15-Aug	22-Aug-15	21

3.13 Improved Systems Performance

As can be seen from some of the key performance indicators given below, the overall financial management system of the MoHP has improved significantly.

Key Indicators	Before	After	Remarks
Preparation of FMR	More than 3 months	Within 1 week	Before TABUCS was in place, preparation of Financial Monitoring Reports on Budget and Expenditure of the government and also the advance given by the donors used to take more than 3 months but now the same reports are available within 1 week.
Completion of Cost Centre FCGO Reports	More than 1 month	1 Day	With the usage of TABUCS software, completion of reports on budget and expenditure statement as per foreign currency can be taken immediately (same day) which earlier took more than a month to compile.
Distribution of budget to all cost centers	More than 1 month	1 Week	Distribution of budget to all the cost centres used to take more than a month but with the implementation of TABUCS the time is now reduced to a week.
Audit queries	-	Helps to reduce	With the introduction of TABUCS system, audit queries are reduced to a large extent

3.14 Feedback from Users

Sabin Adhikari (TABUCS Operator), National Health Training Centre

"Being one of the operators of TABUCS I am having an experience of a simple click process in my accounting desk. It's simply wooing feeling that TABUS gives me comparing to my past manual accounting process. This platform gives a space for archiving of salary sheets, updating the grades of staff, staff professional details and many more. The automatic system of providing various other details after completing a voucher detail itself is best specialties of this system. Because not only voucher, monthly balance sheets, bank cash book, activities wise expenditure are the automatic outcome after entering voucher only. This system gives me joy of having a scientific and systematic accounting with the help of electronic devices where ever I am. Less time consuming, reliable, authentic, and transparency accounting are other things that I feel good about this system. To sum up, I can only say this is a complete and reliable way for keeping the accounts in any office."

Tikaram Kahar (Computer Operator), District Public Health Office, Banke

"To manage recording and reporting of Expenditure, Revenue, Deposit and Payroll, I am using Transaction Accounting and Budget Control System since fiscal year 2012/13. The system was implemented by Ministry of Health and Population.

After using the system, I can generate entire accounting reports in time and accurate, by which it becomes so easy to report to concerned offices in time and regular.

Similarly, with the timely and accurate reporting system of TABUCS, it becomes very helpful and easy at the time of annual audit.

TABUCS provides authorisation, budget release and other accounting instructions in time, which are very essential for accounting. Before using TABUCS, we have to wait for authorisation and budget release letter for long time.

After using TABUCS, all accounting transactions are become transparent, and it's become easy to enter journal voucher in proper line item and budget sub heading.

The system ia also helping to generate and payment of salary of employees.

During the operation of TABUCS, if any technical problem occurs, I contact Saipal Technologies, and technical person from Saipal Technologies helps to solve the problem.”

4. EVIDENCE ON THE USE OF TABUCS AT ALL LEVEL OF COST CENTRES

4.1 Analysis of Total Budget Allocation, Authorisation and Expenditure

In the fiscal year 2013/14, the MoHP secured a total budget of Nepalese Rupees (NPR) 30.43 billion. Out of this, NPR 27.02 billion was authorised. Treasury single account (TSA) functioning under FCGO records shows that the MoHP's total expenditure was NPR 21.78 billion. When the proportion of expenditure is calculated against the allocation, NPR 27.02 billion is used as the denominator which gives a figure of 80.6 per cent expenditure under the MoHP.

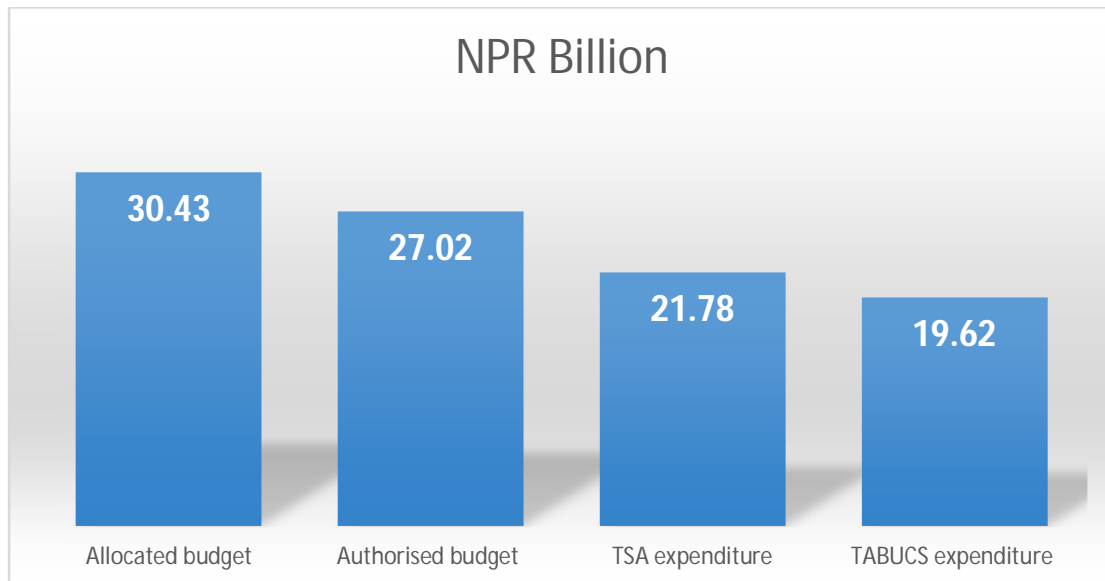


Figure 1 raises the following questions: a) why didn't MoHP authorise the total allocated budget? and b) is NPR 21.78 billion the final expenditure? The graph shows that the MoHP did not authorise 11.2 per cent of the budget to the cost centres. A separate quick analysis suggests that of the NPR 27.02 billion about NPR 2.05 billion was part of a direct fund which is yet to be included in the TSA. In this context, it is not possible to give the exact expenditure scenario at this time. A separate budget analysis is needed to answer these questions.

4.2 Evidence of the Capture of More Than 75 per cent of Expenditure Data into TABUCS

The table below shows that **TABUCS has captured more than 90 per cent** of the TSA expenditure. This is a major achievement of the implementation committee and all cost centres functioning under MoHP.

SN	Type	Allocation (Billion)	TSA Expenditure	TABUCS (Billion)	Percent (%)
1	Total Budget	27.02	21.78	19.61	90.04
2	Capital	4.08	2.89	2.86	98.96
3	Recurrent	22.93	18.89	16.74	88.62
4	Central	20.01	15.29	13.8	90.26
5	District	7.01	6.49	5.8	89.39
6	GoN	20.03	17.05	14.95	87.68
7	EDP	6.99	4.73	4.65	98.31

Source: TSA and TABUCS, 2014

The full data entry process will be completed by the end of the first week of August 2014. The implementation committee expects that 100 per cent of expenditure will be captured by 8 August 2014.

4.3 Budget Allocation, Authorisation and Expenditure by Level (NPR in millions)

The table below shows the budget allocation, authorisation and expenditure captured in TABUCS by different MoHP entity.

Table 2: Budget allocation, authorisation and expenditure by entity (NPR in millions)

SN	MoHP Entity	Budget	Authorisation	TABUCS Expenditure	Percent (%)
1	Ministry of Health and Population	2,786.96	2,474.65	1,610.11	65.06
2	Department of Health Services	19,332.60	17,166.19	12,465.62	72.62
3	Department of Drug Administration	55.77	49.51	41.53	83.88
5	Department of Ayurveda	943.92	838.14	526.68	62.84
4	Centres	3,352.71	2,977.01	1,086.92	36.51
6	Hospitals	3,945.78	3,503.61	3,869.99	110.46
7	Alternative Medicine	12.27	11.89	11.35	95.46
	Total	30,430.00	27,021.00	19,612.20	72.58

Source: TABUCS, 2014

A chart of the detailed expenditures by entities functioning under the MoHP is presented in Annex 4 and expenditure by line items is presented in Annex 5.

4.4 Expenditure Recorded as Local Revenue

As per the TABUCS roll out plan, the implementation committee gave a high priority to capturing expenditure channelled through the FCGO. However, TABUCS also has a module which captures the expenditure from locally generated resources. The table below shows that expenditures of NPR 1.024 million were made from locally generated resources.

Table 3: Expenditure of locally generated resources

SN	Line item	Name	Expenditure (NPR)
1	21111	Salaries	36,438,964.64
2	21114	Field Allowances	30,000.00
3	21119	Allowances	16,381,183.00
4	21121	Clothing	1,152,500.00
5	21122	Food	767,102.00
6	21123	Employee Medical Expenses	54,000.00
7	22111	Water and Electricity	2,144,208.00
8	22112	Communication	142,446.00
9	22211	Fuel	1,383,577.00
10	22212	Operation and Repair Maintenance	733,641.00
11	22311	General Office Expenses	2,379,667.00
12	22314	Fuel (Other)	32,508.00
13	22411	Service and Consultancy Expenditures	892,830.00
14	22412	Other Service Fees	222,385.00
15	22521	Production Materials/Services	768,099.00
16	22522	Programme Costs	10,170.00
17	22531	Medicine Purchase	15,257,615.00
18	22611	Monitoring Evaluation Costs	298,675.00
19	22612	Travel Allowances	176,692.00
20	22711	Miscellaneous	1,307,112.00
21	26411	Un-conditional Recurrent Grants	706,899,156.00
22	26412	Conditional Recurrent Grants	236,226,000.00
23	29221	Building Construction	54,160.00
24	29511	Machinery and Equipment	377,440.00
25	29611	Civil Construction	595,056.00
Total			1,024,725,186.64

Source: TABUCS, 2014

It should be noted that the TABUCS implementation committee has decided to further review expenditure recorded from local revenue and make improvements in the fiscal year 2014/15.

5. KEY CHALLENGES AND THE WAY FORWARD

5.1 Key Challenges

The MoHP has made impressive progress in rolling out the TABUCS across the country. The ministry has also taken several steps to improve the performance of the modules included in the TABUCS. The major concern of both the MoHP and the EPDs is the complete implementation of TABUCS that would mean 100% of cost centres enter their financial data in TABUCS. Some other challenges include:

- Due to the different responsibilities of accountants/account officers, in some cost centres they were often unavailable for the preparation of vouchers. They may be similarly constrained in the future;
- Manually prepared vouchers have traditionally been drawn up against budget line items. However TABUCS requires that data be entered on a programmatic basis. This proved a major challenge in district health/district public health offices. A related challenge was motivating the accountants and account officers to prepare the vouchers in accordance with TABUCS instructions; and
- The unavailability of electricity during the day due to load shedding meant that some cost centres had to prepare expenditure vouchers manually.

5.2 The Way Forward

TABUCS was rolled out to all cost centres since the second half of FY 2013/14 (five months). TABUCS exceeded its ambitious target of making cost centres responsible for entering financial data, completing users' training and ensuring that more than 75% of expenditure was entered into the system. During this period, the TABUCS implementation committee realised the importance of adding an authorisation module which has been now incorporated within the system. This has helped to track fund flows and increase the absorptive capacity of the MoHP. There are a number of issues that still need to be addressed in the short term.

- First and foremost is the need to ensure the full functioning of the various TABUCS modules and to use its findings in local planning processes.
- Further, it is important to ensure security measures are in place and to make sure that all cost centres have a designated computer assigned for TABUCS.
- The audit committee and public financial management committee should hold more regular meetings and make discussions and decisions on TABUCS.
- Finally, continuous technical input is required to make TABUCS error free and to motivate users to enter data so that TABUCS can become fully functional in all of the cost centres across the country.

ANNEX 1: Matrix on the Use of Various Modules by Cost Centres

Level	Modules						
	Configuration	eAWPB	Authorisation	TABUCS	Payroll	FMR	Security
MoHP	Organisation Setup	Cluster, Sub Cluster Setup	Validate Budget	Audit Queries Setup	Employee Information Entry	Pool Fund Partner Setup	User Group Setup
	Administrative Area Setup	Source, Source type Setup	Non Paying Authorisation	Deposit Heading Setup	Monthly Pay Bill Entry	Bank Transaction Entry	Default Permission Setup
	Social Group Setup	Line item setup	Paying Authorisation	Revenue Heading Setup	Payroll Generation	Partner's Contribution Setup	Create User
	Other Setup	Budget Heading (Programme) Setup	Report Generation	Contractor Setup	Talabi Pratibeden Generation	FMR Generation	Manage User
	Employee Master Setup	Common Code Setup		Other Setup	Darbandi Setup		
	Language Setup	Activity Setup		Local Income Heading Setup	Fund Sheet Generation		
	Offline Approve	Budget Plan		Allocation Voucher Entry	Bank Report Generation		
	Common Document Upload	Budget Compile		Generate Payment Order	Other Report Generation		
	Cost centre and Program Map	Budget Distribution		Revenue Voucher Entry			
	Bank Setup	Report Generation		Deposit Voucher Entry			
				Audit Query Entry			
				Progress Entry			
				Cost Centre Report Generation			
		Central Report Generation					
		Monitoring Report					

				Generation			
DoHS	Organisation Setup	Budget Plan	Validate Budget	Contractor Setup	Employee Information Entry	X	Create User
		Budget Compile	Paying Authorisation	Other Setup	Monthly Pay Bill Entry		Manage User
		Budget Distribution	Report Generation	Allocation Voucher Entry	Payroll Generation		
		Report Generation		Generate Payment Order	Talabi Pratibeden Generation		
				Revenue Voucher Entry	Darbandi Setup		
				Deposit Voucher Entry	Fund Sheet Generation		
				Audit Query Entry	Bank Report Generation		
				Progress Entry	Other Report Generation		
				Cost Center Report Generation			
				Central Report Generation			
				Monitoring Report Generation			
DDA	Organisation Setup	Budget Plan	Validate Budget	Contractor Setup	Employee Information Entry	X	Create User
		Budget Compile	Paying Authorisation	Other Setup	Monthly Pay Bill Entry		Manage User
		Budget Distribution	Report Generation	Allocation Voucher Entry	Payroll Generation		
		Report Generation		Generate Payment Order	Talabi Pratibeden Generation		
				Revenue Voucher Entry	Darbandi Setup		
				Deposit Voucher Entry	Fund Sheet Generation		
				Audit Query Entry	Bank Report		

					Generation		
				Progress Entry	Other Report Generation		
				Cost Centre Report Generation			
				Central Report Generation			
				Monitoring Report Generation			
DoA	Organisation Setup	Budget Plan	Validate Budget	Contractor Setup	Employee Information Entry	X	Create User
		Budget Compile	Paying Authorisation	Other Setup	Monthly Pay Bill Entry		Manage User
		Budget Distribution	Report Generation	Allocation Voucher Entry	Payroll Generation		
		Report Generation		Generate Payment Order	Talabi Pratibeden Generation		
				Revenue Voucher Entry	Darbandi Setup		
				Deposit Voucher Entry	Fund Sheet Generation		
				Audit Query Entry	Bank Report Generation		
				Progress Entry	Other Report Generation		
				Cost Centre Report Generation			
				Central Report Generation			
				Monitoring Report Generation			

DUDBC	Organisation Setup	Budget Plan	Validate Budget	Contractor Setup	Employee Information Entry	X	Create User
		Budget Compile	Paying Authorisation	Other Setup	Monthly Pay Bill Entry		Manage User
		Budget Distribution	Report Generation	Allocation Voucher Entry	Payroll Generation		
		Report Generation		Generate Payment Order	Talabi Pratibeden Generation		
				Revenue Voucher Entry	Darbandi Setup		
				Deposit Voucher Entry	Fund Sheet Generation		
				Audit Query Entry	Bank Report Generation		
				Progress Entry	Other Report Generation		
				Cost Centre Report Generation			
				Central Report Generation			
				Monitoring Report Generation			
		Centre s/Divisions		X	Budget Plan		X
Budget Compile	Other Setup		Monthly Pay Bill Entry		Manage User		
Budget Distribution	Allocation Voucher Entry		Payroll Generation				
Report Generation	Generate Payment Order		Talabi Pratibeden Generation				
	Revenue Voucher Entry		Darbandi Setup				
	Deposit Voucher Entry		Fund Sheet Generation				
	Audit Query Entry		Bank Report Generation				
	Progress Entry		Other Report				

				Cost Centre Report Generation	Generation		
				Central Report Generation			
				Monitoring Report Generation			
RHD	X	X	X	Contractor Setup	Employee Information Entry	X	Create User
				Other Setup	Monthly Pay Bill Entry		Manage User
				Allocation Voucher Entry	Payroll Generation		
				Generate Payment Order	Talabi Pratibeden Generation		
				Revenue Voucher Entry	Darbandi Setup		
				Deposit Voucher Entry	Fund Sheet Generation		
				Audit Query Entry	Bank Report Generation		
				Progress Entry	Other Report Generation		
				Cost Centre Report Generation			
				Central Report Generation			
				Monitoring Report Generation			
Hospitals	X	X	X	Contractor Setup	Employee Information Entry	X	Create User
				Other Setup	Monthly Pay Bill Entry		Manage User
				Allocation Voucher Entry	Payroll Generation		
				Generate Payment Order	Talabi Pratibeden		

				Generation		
				Revenue Voucher Entry	Darbandi Setup	
				Deposit Voucher Entry	Fund Sheet Generation	
				Audit Query Entry	Bank Report Generation	
				Progress Entry	Other Report Generation	
				Cost Centre Report Generation		
				Local Income Sub Heading Setup		
				Local Expenditure Sub Heading Setup		
				Proposed Income/Expenditure Entry		
				Local Journal Voucher Entry		
				Local Report Generation		
				Grant Distribution		
DHO/D PHP	X	X	X	Contractor Setup	Employee Information Entry	X
				Other Setup	Monthly Pay Bill Entry	
				Allocation Voucher Entry	Payroll Generation	
				Generate Payment Order	Talabi Pratibeden Generation	
				Revenue Voucher Entry	Darbandi Setup	
				Deposit Voucher Entry	Fund Sheet Generation	
				Audit Query Entry	Bank Report Generation	
						Create User Manage User

				Progress Entry	Other Report Generation		
				Cost Centre Report Generation			
				Local Income Sub Heading Setup			
				Local Expenditure Sub Heading Setup			
				Proposed Income/Expenditure Entry			
				Local Journal Voucher Entry			
				Local Report Generation			
				Grant Distribution			
Partners	X	X	X	Monitoring Report Generation	X	EDP Reports	Change Password
				EDP Contribution Report			

ANNEX 2: Instruction Letter to Use TABUCS



नेपाल सरकार
स्वास्थ्य तथा जनसंख्या मन्त्रालय

(...मानव संरक्षण, स्वास्थ्य, श्रम, व्यवस्थापन, महाशक्ति)

फोन नं.
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प्राप्त पत्र संख्या : ४७२/७३
पत्र संख्या :- मा.सं (८)
चलानी नं. :- ७८५



अत्यन्त जरूरी

रामशाहपथ,
काठमाडौं, नेपाल ।
मिति : २०७२/७/२३

विषय :- लेखापालन तथा बजेट नियन्त्रण प्रणाली (TABUCS) अनिवार्य संचालन गर्ने बारे ।

श्री स्वास्थ्य तथा जनसंख्या मन्त्रालयबाट
आरिखिपारी जोसे सचि कार्यालय छ

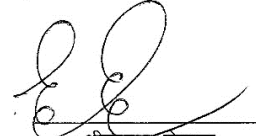
यस मन्त्रालयबाट विकास गरिएको लेखापालन तथा बजेट नियन्त्रण प्रणाली (TABUCS) मिति २०७०/०७/१२ को निर्णय अनुसार यस मन्त्रालयको बजेट संचालन गर्ने सबै कार्यालयहरूमा लागु गरिएको व्यहोरा विदितै छ । सो अनुसार अधिकांश कार्यालयहरूले TABUCS संचालन गरि रहेका छन् र त्यसको लागि मन्त्रालय धन्यवाद दिन चाहन्छ ।

यस मन्त्रालयको मिति २०७०/०७/१३ च.नं.२०५, २०७१/०४/०८ च.नं. ३९, २०७२/०३/१० च.नं. ६९३ को पत्रबाट TABUCS संचालन गर्न पटक पटक अनुरोध गरि पठाउदा पनि कतिपय कार्यालयहरूले हाल सम्म पनि संचालन गरेको देखिएन । २०७२ मार्ग मसान्त सम्म पनि TABUCS प्रणाली संचालन नगर्ने कार्यालयहरूलाई स्पष्टिकरण सोध्ने र निकासो रोक्का समेत गर्ने TABUCS कार्यान्वयन समितिको बैठकबाट सिफारिस भै सकेको छ । साथै देहायका व्यहोरासमेत TABUCS अनिवार्य रूपले संचालन गर्नु पर्ने वाध्यता देखिएको छ ।

१. स्वास्थ्य सेवामा खर्च भएको रकम दाताको संयुक्त कोष मार्फत DFID ले सोधभर्ना दिदै आएको छ । चालु आ.व. २०७२/७३ देखि जिल्लामा खर्च भएको, TABUCS प्रणालीमा हिसाव देखिएको र सोहि System बाट तयार गरिएको FMR को रकम मात्र सोधभर्ना उपलब्ध गराउने DFID ले जानकारी गराएको ।
२. वार्षिक रूपमा जिल्लाको कार्यक्षमता मुल्यांकन गरि जिल्लालाई पुरस्कृत गरिने मुल्यांकन आधारमा TABUCS संचालन गरेको र सोमा प्रगति प्रविष्टी गरेकोलाई नम्बर राखिएको हुँदा मुल्यांकनको नम्बरमा असर पर्ने ।
३. तालिम लिएको व्यक्ति सरुवा भै गएको भए नयाँ आउने कर्मचारीलाई तालिमको लागि रा.स्वा.ता.के., टेकुमा तालिमको लागि अनुरोध गरि पठाउन र System मा नै राखिएको TABUCS चलाउने सरल निर्देशिका प्रयोग गरि चलाउन सकिने ।

उपरोक्त व्यहोरालाई ध्यानमा राखि अनिवार्य रूपमा TABUCS प्रणाली संचालन गर्नु हुन अनुरोध गरिन्छ । TABUCS प्रणाली प्रयोग नगरेर पर्ने जाने असरमा कार्यालय प्रमुख जिम्मेवार हुने हुँदा यस कार्यमा कार्यालय प्रमुख स्वयंको उच्चस्तरको नेतृत्वको अपेक्षा गरिएको व्यहोरा समेत अनुरोध छ ।

बोधार्थ
श्रीमान् सचिवज्यू, स्वा.ज.मन्त्रालय ।
श्री क्षेत्रिय स्वास्थ्य निर्देशनालय,


श्रीकृष्ण नेपाल
सहसचिव

INSTRUCTION LETTER TO ENTER DATA INTO TABUCS



नेपाल सरकार

स्वास्थ्य तथा जनसंख्या मन्त्रालय

(मानव संसाधन तथा वित्तिय व्यवस्थापन महाशाखा शाखा)

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फोन नं.

रामशाहपथ,
काठमाडौं, नेपाल ।

प्राप्त पत्र संख्या :-
पत्र संख्या : २०७०/७१
चलानी नं. : मा (८) ३९

मिति : २०७१/१४/८

अत्यन्त जरूरी

विषय :-

लेखापालन तथा बजेट नियन्त्रण प्रणाली (TABUCS) संचालन वारे ।

श्री स्वास्थ्य तथा जनसंख्या मन्त्रालय अन्तरगतका सबै कार्यालयहरू
..... ।


यस मन्त्रालयबाट विकास गरिएको लेखापालन तथा बजेट नियन्त्रण प्रणाली (TABUCS) मिति २०७०/०७/१२ को निर्णय अनुसार यस मन्त्रालयको बजेट संचालन गर्ने सबै कार्यालयहरूमा लागु भै तालिम कार्यक्रम समेत संचालन भै सकेको व्यहोरा जानकारीमा छ । आ.व. २०७०/७१ मा तालिम पश्चात खर्च प्रविष्टी पनि संगसंगै गर्न निर्देशन दिएकोमा अधिकांश कार्यालयहरूले खर्च प्रविष्ट गरेका छन् र सो को लागि मन्त्रालय धन्यवाद दिन चाहन्छ । तथापी अझै पनि कतिपय कार्यालयहरूको खर्चको हिसाव TABUCS प्रणालीमा समावेश गरेको देखिएन । तसर्थ आ.व. २०७०/७१ को सम्पूर्ण खर्च जतिसक्दो छिटो प्रविष्ट गर्नुको साथै आ.व. २०७१/७२ को विनियोजन खर्च सम्बन्धि सम्पूर्ण कारोवार सुरु देखि नै अनिवार्य रूपमा TABUCS बाट गर्नु हुनेछ । यो TABUCS प्रयोग नगर्ने कार्यालयहरूको कारणले विभाग/मन्त्रालयबाट महालेखा नियन्त्रक कार्यालय तथा महालेखा परिक्षकको कार्यालयमा तोकिएको समय भित्र वार्षिक आर्थिक विवरण हरू पठाउन नसकिएमा त्यस कार्यालयका प्रमुख नै जिम्मेवार हुनेछ । यसबाट मन्त्रालय/विभागले आ.व. २०७१/७२ मा पठाउने त्यस कार्यालयको अख्तियारी, कार्यक्रम, निकास फुकुवाका कामहरूमा प्रत्यक्ष प्रभाव पर्ने साथै प्रणालीमा रहेको खर्चको प्रतिवेदन आधारमा मात्र थप निकास, रकमान्तर गरिने व्यहोरा समेत जानकारीको लागि अनुरोध गर्दै यथाशीघ्र आ.व. २०७०/७१ को विनियोजन, धरौटी, राजश्वको विवरण TABUCS प्रणालीबाटै तयार गरि कोष तथा लेखा नियन्त्रक कार्यालयबाट भिडान गरि data पठाउने कार्य गर्नु हुन निर्देशानुसार अनुरोध गरिन्छ । यस कार्यमा कार्यालय प्रमुख स्वयंको उच्चस्तरको नेतृत्वको अपेक्षा गरिएको व्यहोरा समेत अनुरोध छ ।

केदार वहादुर अधिकारी
सहसचिव

जनमुखी प्रशासन: अनुशासन र सुशासन

नीति, योजना शाखा, फोन नं. ०१४२६२५४३, Internet: www.mohp.gov.np, Email: info@mohp.gov.np, planning@mohp.gov.np


INSTRUCTION LETTER TO USE EMAIL ADDRESSES

	नेपाल सरकार स्वास्थ्य तथा जनसंख्या मन्त्रालय (.....मानव संसाधन तथा वित्तिय व्यवस्थापन महाशाखा शाखा) स्वास्थ्य तथा जनसंख्या मन्त्रालय	फोन नं. ४२६२५६० ४२६२८०२ ४२६२७०६ ४२६२६३५ ४२६२८६२ ४२२३५८०
प्राप्त पत्र संख्या :- पत्र संख्या :- २०७०/७१ चलानी नं. :- मा (८) ४०	अत्यन्त जरूरी	रामशाहपथ, काठमाडौं, नेपाल । मिति : २०७१/४/८

विषय :- मन्त्रालयको संस्थागत इ-मेल सेवा लागु गर्ने सम्बन्धमा ।

श्री स्वास्थ्य तथा जनसंख्या मन्त्रालय अन्तर्गतका सबै कार्यालयहरू

नेपाल सरकार अन्तर्गतका सबै कार्यालयहरूले आफ्नो Website तयार गर्नु पर्ने र@... Gov.np भएको इमेल सेवा चलाउनु पर्ने भन्ने नेपाल सरकारको सूचना प्रविधि नीतिमा उल्लेख भए अनुसार यस मन्त्रालय र अन्तर्गतका जिल्ला स्तर सम्मका कार्यालयहरूको इ-मेल तयार गरिएको छ । सो अनुसार त्यस कार्यालयको इमेल:@mohp.gov.np रहन गएको छ । त्यस कार्यालयबाट जिल्ला, अस्पताल, क्षेत्र, विभाग, मन्त्रालयमा पत्राचार हुने सबै सरकारी कामकाजको पत्रहरू उक्त इमेलमार्फत आदान प्रदान गर्नु हुनेछ । गोप्य रहनु पर्ने विषय बाहेकका पत्रहरू सोही इमेल मार्फत आदान प्रदान गर्नुका साथै सोही आधारमा कारवाही टुंग्याउनु भै नेपाल सरकारको e-Governance मा Paperless कार्यालय बनाउने कार्यमा सहयोग गर्नु गराउन हुन नेपाल सरकार (सचिव स्तर) मिति २०७१/३/५ को निर्णयानुसार अनुरोध छ । साथै त्यस कार्यालयबाट भए गरेका जनतासंग प्रत्यक्ष सरोकार राख्ने महत्वपूर्ण कामकारवाही एवं जानकारीहरू मन्त्रालयको फेसबुक www.facebook.com/mohpnepal बाट समेत आदान प्रदान गर्न सकिने जानकारीको लागि अनुरोध छ । यस्तो सूचनाहरू आदान प्रदान गर्दा सामाजिक संवेदनशीलतालाई ध्यान दिनु हुनेछ भन्ने विश्वास लिइएको छ । कार्यालयगत इमेलको विवरण तथा इमेल सेट गर्ने िपानाको निर्देशिका समेत यसै साथ संलग्न गरेको छु ।



केदार वहादुर अधिकारी
सहसचिव

जनमुखी प्रशासन: अनुशासन र सुशासन

नीति, योजना शाखा, फोन नं. ०१४२६२५४३, Internet: www.mohp.gov.np, Email: info@mohp.gov.np, planning@mohp.gov.np

ANNEX 3: Authorisation Letters from the MoHP and the DoHS (generated by TABUCS)

Authorisation Letter to the DoHS from the MoHP



नेपाल सरकार
स्वास्थ्य तथा जनसंख्या मन्त्रालय
काठमाडौं

फोन नं. : ४२२३५८०
४२६२७०६
फ्याक्स : ४२६२४६८
इमेल : info@mohp.gov.np

पत्र संख्या: १
च. नं. : १

अत्यन्त जरूरी
गोप्य

मिति : २०७२/०८/२७

श्री महानिर्देशक,
स्वास्थ्य सेवा विभाग,
काठमाडौं।

बिषय : आर्थिक वर्ष २०७२/७३ को खर्च गर्ने अख्तियारी।

आर्थिक वर्ष २०७२/७३ को लागि ब.उ.शी.नं. ३७०८०४३ (एजिस्वाका (एकिकृत प्रजनन स्वास्थ्य तथा महिला स्वास्थ्य कार्यक्रम)) तर्फ रु [RsP] ([RsPT]) मात्र अख्तियारी पठाइएकोमा देहाय अनुसार रु [RsA] ([RsAI]) थप गरि कुल रु २,४९,४८,६५,०००.०० (रुपैयाँ दुइ अर्ब उनन्चास करोड अठ्चालिस लाख पैसठ्ठी हजार) बार्षिक बजेट कायम गरि पठाइएको छ। सो मा थपघट हुने रकम समेत प्रचलित कानून अनुसार निकासाले लिई खर्च गर्ने गराउने, त्यस्तो खर्चको लेखा राख्ने र लेखापरीक्षण गराउने जिम्मेवारी सहित आर्थिक कार्यविधि नियमावली,२०६४ को नियम ३२ को उपनियम (२) वमोजिम तपाईंलाई यो अख्तियारी सुम्पेको छु। बजेटको प्रभावकारी कार्यान्वयनको लागि भुक्तानी माग गर्दा पूर्व मार्ग निर्देशनको ब्यहोराहरूलाई ध्यान दिनु होला।

बजेट उप शीर्षक : एजिस्वाका (एकिकृत प्रजनन स्वास्थ्य तथा महिला स्वास्थ्य कार्यक्रम) (३७०८०४३) कार्यालय : स्वास्थ्य सेवा विभाग, प्राथमिकता संकेत (रु. हजारमा काठमाडौं) पि-१)

सि.नं.	खर्च शिर्षक कोड	बजेट खर्च शिर्षक	कुल बजेट	नेपाल सरकार	वैदेशिक श्रोत जम्मा	वैदेशिक स्रोत					
						नगद अनुदान	सोधभर्नाहुने अनुदान			सोझै भुक्तानी अनुदान	
							यु एन एफ पि ए	वैलायत	यु एस एड	दाताको संयुक्त कोष	युनिसेफ
१	२११२१	पोशाक	२८२०००	२८२०००							
२	२२१२१	घर भाडा	१०००	१०००							
३	२२३११	कार्यालय सम्बन्धी खर्च	३०००	३०००							
४	२२४११	सेवा र परामर्श खर्च	५६२५०	५६२५०							
५	२२४१२	अन्य सेवा शुल्क	३१५२८१	३००२८१	१५०००					१५०००	
६	२२५२२	कार्यक्रम खर्च	४३४१३३	२००९५७	२३३१७६	७८००	५२०८३	७९५६८		७७७२५	१६०००
७	२२६११	अनुगमन मुल्यांकन खर्च	३०००	३०००							
८	२७१११	सामाजिक सुरक्षा-सशर्त	१४००२१	११८०२१	२२००००				२२००००		
जम्मा			२४९४८६५	२०२६८८९	४६८१७६	७८००	५२०८३	७९५६८	२२००००	९२७२५	१६०००

शान्त बहादुर श्रेष्ठ
सचिव

वोधार्थ :

श्री महालेखा परीक्षकको कार्यालय,स्वास्थ्य निर्देशनालय,बबरमहल
श्री अर्थ मन्त्रालय,सिंहदरवार
श्री स्वास्थ्य तथा जनसंख्या मन्त्रालय,आर्थिक प्रशासन शाखा
श्री स्वास्थ्य तथा जनसंख्या मन्त्रालय,IIU
श्री महालेखा नियन्त्रक कार्यालय, अनामनगर
श्री कोष तथा लेखा नियन्त्रक कार्यालय, त्रिपुरेश्वर, काठमाडौं

Authorisation Letter to the DHO, Taplejung from the DoHS of 370804 (FHD)



नेपाल सरकार
स्वास्थ्य तथा जनसंख्या मन्त्रालय
स्वास्थ्य सेवा विभाग
काठमाडौं

फोन नं: . ४२६१५३६
फ्याक्स : ४२५७६४३
इमेल : dohs-fina@mohp.gov.np

पत्र संख्या : .

अत्यन्त जरूरी

मिति २७/०८/२०७२ :

च: .नं . १

गोप्य

श्री प्रमुख

जिल्ला स्वास्थ्य कार्यालय,

ताप्लेजुङ ।

बिषय : आर्थिक वर्ष २०७२ को खर्च गर्ने अख्तियारी ७३/

आर्थिक वर्ष २०७२को लागि ब ७३/३ .नं.शी.३७०८०४३ एकिकृत प्रजनन) एजिस्वाका) स्वास्थ्य तथा महिला स्वास्थ्य कार्यक्रम((तर्फ रु १,८५,१४,०००) ००. रुपैयाँ एक करोड पचासी लाख चौध हजार र सो मा थपघट हुने रकम समेत प्रचलित (कानून अनुसार निकासालिई खर्च गर्न गराउन र त्यस्तो खर्चको लेखा राख्ने र लेखापरीक्षण गराउने जिम्मेवारी सहित आर्थिक कार्यविधि नियमावली,२०६४ को नियम ३२ को उपनियम (२) वमोजिम तपाईंलाई यो अख्तियारी सुम्पेको छु । बजेटको प्रभावकारी कार्यान्वयनको लागि भुक्तानी माग गर्दा संलग्न अर्थ मन्त्रालयको निर्देशन, स्वास्थ्य तथा जनसंख्या मन्त्रालय र यस विभागको निर्देशनको ब्यहोराहरुलाई पालना गर्नु होला ।

ANNEX 4: Use of TABUCS in Preparing Pay sheet by All Cost Centres

12/11/2015

pfmis.mohp.gov.np/salarysheet/report_talabi_pratibedan.asp?ty=3



नेपाल सरकार
स्वास्थ्य तथा जनसंख्या मन्त्रालय
काठमाडौं

अनुसूची - ५

फोन नं. : ४२२३५८०

४२६२७०६

फ्याक्स : ४२६२७६८

इमेल : info@mohp.gov.np

आर्थिक वर्ष २०७२/७३ को तलबी प्रतिवेदन

सि.नं.	सिटराल नंबर	नाम	सेवा	समूह	पद	श्रेणी/तह	सुरु नियुक्ती मिति	हालको पदमा नियुक्ति मिति	आधारभूत तलब	ग्रेड संख्या	ग्रेड दर	ग्रेड रकम	प्राथमिक र ग्रेड रु.	जम्मा ग्रेड रकम	जम्मा तलब	ग्रेड वृद्धि हुने महिना	कैफियत	
कार्यालयको नाम :			स्वास्थ्य तथा जनसंख्या मन्त्रालय, काठमाडौं				कार्यालयको कोड :			२७-३७-१६								
१	१२५२३	शान्त बहादुर श्रेष्ठ	प्रशासन सेवा	विशेष	सचिव	राजपत्रांकित विशेषज्ञ	२०६९/०७/०२	२०६९/०७/०२	४११३०		१	५००	५००	५००	४१६३०	कार्तिक		
२			स्वास्थ्य सेवा	विशेष	प्रमुख विशेषज्ञ	अधिकृत वार्ड			४११३०		५००	०	०	४११३०				
३	८०७००	डा. पदम बहादुर चन्द	स्वास्थ्य सेवा	विशेष	प्रमुख विशेषज्ञ	अधिकृत वार्ड	२०६२/०४/२५	२०७०/०४/२५	४११३०		५००	०	०	४११३०	जेठ			
४	१४०६७६	डा. किरण रेग्मी	स्वास्थ्य सेवा	विशेष	प्रमुख विशेषज्ञ	अधिकृत वार्ड	२०४२/०४/२५	२०४२/०४/२५	४११३०		५००	०	०	४११३०	बैशाख			
५	२७७९९२	रघुराम बिष्ट	प्रशासन सेवा	सामान्य प्रशासन	सह-सचिव	राजपत्रांकित प्रथम			३२१२०		१	४६०	४६०	४६०	३२५८०	बैशाख		
६	१५३६४६	श्रीकृष्ण नेपाल	प्रशासन सेवा	सामान्य प्रशासन	सह-सचिव	राजपत्रांकित प्रथम			३२१२०		४६०	०	०	३२१२०	चैत्र			
७	७३९३३	केदार बहादुर बोगटि	प्रशासन सेवा	सामान्य प्रशासन	सह-सचिव	राजपत्रांकित प्रथम	२०७०/१२/०४		३२१२०		१	४६०	४६०	४६०	३२५८०	बैशाख		
८			स्वास्थ्य सेवा	जनरल हेल्थ सर्भिस	प्रमुख अस्पताल प्रशासक	अधिकृत एघारौं			३४३००		४६०	०	०	३४३००				
९	१७३४९९	डा. गुणराज लोहनी	स्वास्थ्य सेवा	जनरल हेल्थ सर्भिस	प्रमुख अस्पताल प्रशासक	अधिकृत एघारौं	२०५२/०७/२९	२०६९/०१/१४	३४३००		४	४६०	९२०	९२०	१८४०	३६१४०	बैशाख	
१०	१८३०६२	डा. दिपेन्द्र रमण सिंह	स्वास्थ्य सेवा	पटलक हेल्थ एडमिनिष्ट्रेशन	प्रमुख जनस्वास्थ्य प्रशासक	अधिकृत एघारौं	२०६६/०९/१६		३४३००		५	४६०	१३८०	९२०	२३००	३६६००	माघ	
११			स्वास्थ्य सेवा	फार्मसी	प्रमुख औषधि व्यवस्थापक	अधिकृत एघारौं			३४३००		४६०	०	०	३४३००				
१२	१८३१०८	डा. वासुदेव जगदलन उपाध्याय	स्वास्थ्य सेवा	आयुर्वेद	प्रमुख कन्सल्टेन्ट आयुर्वेद विज्ञ	अधिकृत एघारौं	२०७०/०७/०७		३४३००		३	४६०	९२०	१३८०	३५६८०	कार्तिक		
१३	१०४२०	महेन्द्र प्रसाद श्रेष्ठ	स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	प्रमुख जनस्वास्थ्य प्रशासक	अधिकृत एघारौं	२०३९/१०/१२	२०६८/११/०९	३४३००		४	४६०	९२०	९२०	१८४०	३६१४०	चैत्र	
१४	२०१४९१	डा. गरिब दास ठाकुर	स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	प्रमुख जनस्वास्थ्य प्रशासक	अधिकृत एघारौं	२०७०/१०/०४		३४३००		३	४६०	९२०	९२०	१३८०	३५६८०	बैशाख	
१५	८३७१०	इश्वरी देवि श्रेष्ठ	स्वास्थ्य सेवा	जनरल नर्सिङ	प्रमुख अस्पताल	अधिकृत एघारौं	२०६६/०९/१३		३४३००		५	४६०	१३८०	९२०	२३००	३६६००		

http://pfmis.mohp.gov.np/salarysheet/report_talabi_pratibedan.asp?ty=3

1/7



नेपाल सरकार
स्वास्थ्य तथा जनसंख्या मन्त्रालय
स्वास्थ्य सेवा विभाग
काठमाडौं

अनुसूची - १

फोन नं. : ४२६१७३६

फ्याक्स : ४२७७६४३

इमेल : dohs-fina@mohp.gov.np

आर्थिक वर्ष २०७२/७३ को तलबी प्रतिवेदन

सि.नं.	सिटरोल नंबर	नाम	सेवा	समूह	पद	श्रेणी/तह	सुरु नियुक्ती मिति	हालको पदमा नियुक्ति मिति	आधारभूत तलब	वेड संख्या	वेड दर	वेड रकम	प्राथमिक २ वेड रु.	जम्मा वेड रकम	जम्मा तलब हुने महिना	वेड वृद्धि हुने महिना	कफियत
कार्यालयको नाम :			स्वास्थ्य सेवा विभाग, काठमाडौं			कार्यालयको कोड :			२७-३७०-११								
१	१९०६५८	डा. सेनेन्द्र राज उप्रेती	स्वास्थ्य सेवा	विशेष	महा-निर्देशक	अधिकृत वहाँ			४११३०	५००	१८५०			१८५०	४२९७०	चैत्र	
२			स्वास्थ्य सेवा	जनरल हेल्थ सर्जिसेज	उपमहा-निर्देशक	अधिकृत एघारौं			३४३००	४६०				१८५०	३६१५०		
३	२०८२९०	डा. निम प्रसाद आचार्य	स्वास्थ्य सेवा	पब्लिक हेल्थ एडमिनिष्ट्रेशन	निर्देशक	अधिकृत एघारौं			३४३००	४६०	६९१			६९१	३४९९१	चैत्र	
४			स्वास्थ्य सेवा	पब्लिक हेल्थ एडमिनिष्ट्रेशन	निर्देशक	अधिकृत एघारौं			३४३००	४६०				६९१	३४९९१		
५			स्वास्थ्य सेवा	पब्लिक हेल्थ एडमिनिष्ट्रेशन	निर्देशक	अधिकृत एघारौं			३४३००	४६०				६९१	३४९९१		
६			स्वास्थ्य सेवा	पब्लिक हेल्थ एडमिनिष्ट्रेशन	निर्देशक	अधिकृत एघारौं			३४३००	४६०				६९१	३४९९१		
७			स्वास्थ्य सेवा	पब्लिक हेल्थ एडमिनिष्ट्रेशन	निर्देशक	अधिकृत एघारौं			३४३००	४६०				६९१	३४९९१		
८			स्वास्थ्य सेवा	पब्लिक हेल्थ एडमिनिष्ट्रेशन	निर्देशक	अधिकृत एघारौं			३४३००	४६०				६९१	३४९९१		
९			स्वास्थ्य सेवा	एकिकृत चिकित्सा	निर्देशक (एकिकृत चिकित्सा)	अधिकृत एघारौं			३४३००	४६०				६९१	३४९९१		
१०			स्वास्थ्य सेवा	डर्मटोलोजी/लेप्रोलोजी/भेनेरल डिजिज	वरिष्ठ कन्सल्टेन्ट डर्मटोलोजी	अधिकृत दशौं			३२१२०	४६०				६९१	३२८११		
११	१४१६७५	डा. लोकराज पनेरु	स्वास्थ्य सेवा	जनरल हेल्थ सर्जिसेज	प्रमुख मेडिकल अधिकृत	अधिकृत दशौं			३२१२०	४६०	११५०			११५०	३३२७०	साउन	
१२	११७९५५	घनश्याम पोखरेल	स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	वरिष्ठ जनस्वास्थ्य प्रशासक	अधिकृत दशौं			३२१२०	४६०	०			०	३२१२०		
१३	१८४३२४	कुष्णबहादुर चन्द	स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	वरिष्ठ जनस्वास्थ्य प्रशासक	अधिकृत दशौं			३२१२०	४६०	१८५०			१८५०	३३९६०	भदौ	
		भोगेन्द्र राज															



नेपाल सरकार
स्वास्थ्य तथा जनसंख्या मन्त्रालय
स्वास्थ्य सेवा विभाग
मध्यमाञ्चल क्षेत्रीय स्वास्थ्य निर्देशनालय
जिल्ला जन स्वास्थ्य कार्यालय
काठमाडौं

अनुसूची - ५

आर्थिक वर्ष २०७२/७३ को तलबी प्रतिवेदन

सि.नं.	सिटरोल नंबर	नाम	सेवा	समूह	पद	श्रेणी/तह	सुरु नियुक्ती मिति	हालको पदमा नियुक्ति मिति	आधारभूत तलब	ग्रेड संख्या	ग्रेड दर	ग्रेड रकम	प्राविधिक २ ग्रेड रु.	जम्मा ग्रेड रकम	जम्मा तलब	ग्रेड वृद्धि हुने महिना	कैफियत
कार्यालयको नाम :			जिल्ला जन स्वास्थ्य कार्यालय, काठमाडौं				कार्यालयको कोड :			२७-२७०-१२							
१	१३३७०५	श्रीकृष्ण भट्ट	स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	मसुख जनस्वास्थ्य प्रशासक	अधिकृत एघारौं			३४३००	४६०	१३८०		१३८०	३५८०	जेठ		
२			स्वास्थ्य सेवा	एकिकृत चिकित्सा	उप स्वास्थ्य प्रशासक	अधिकृत दशौं			३२१२०	४६०			१३८०	३३५००			
३			स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	जनस्वास्थ्य प्रशासक	अधिकृत दशौं			३२१२०	४६०			१३८०	३३५००			
४	१२३४५	नरेन्द्र खतिवडा	प्रशासन सेवा	लेखा समूह	लेखा अधिकृत	राजपत्राकित तृतीय			२४४००	३२०	९६०		९६०	२५३६०	माघ		
५			आर्थिक योजना तथा तथ्याङ्क सेवा	तथ्याङ्क समूह	तथ्याङ्क अधिकृत	राजपत्राकित तृतीय			२४४००	३२०			९६०	२५३६०			
६			प्रशासन सेवा	सामान्य प्रशासन	शाखा अधिकृत	राजपत्राकित तृतीय			२४४००	३२०			९६०	२५३६०			
७	१	रवि बहादुर सिंह डगोल	विविध सेवा	विविध	कम्प्युटर अधिकृत	राजपत्राकित तृतीय			२४४००	३२०	९६०		९६०	२५३६०	साउन		
८			स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	परिवार नियोजन निरीक्षक	अधिकृत छैटौं			२४४००	३२०			९६०	२५३६०			
९	१४०७८४	सानुकाजी थापा	स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	खोप सुपरभाइजर	अधिकृत छैटौं			२४४००	३२०	१९२०		१९२०	२६३२०	असार		
१०	१४१८४९	उद्दब कुमार खड्का	स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	खोप सुपरभाइजर	अधिकृत छैटौं			२४४००	३२०	१९२०		१९२०	२६३२०	साउन		
११			स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	हेल्थ असिस्टेन्ट	अधिकृत छैटौं			२४४००	३२०			१९२०	२६३२०			
१२			स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	हेल्थ असिस्टेन्ट	अधिकृत छैटौं			२४४००	३२०			१९२०	२६३२०			
१३			स्वास्थ्य सेवा	हेल्थ इन्स्पेक्शन	भेक्टर कन्ट्रोल असिस्टेन्ट	अधिकृत छैटौं			२४४००	३२०			१९२०	२६३२०			
१४			स्वास्थ्य सेवा	मेडिकल ल्याब	ल्याब टेक्सिनियन	अधिकृत छैटौं			२४४००	३२०			१९२०	२६३२०			

ANNEX 5: Monitoring Visit to Cost Centres from the MoHP and the DoHS



Government of Nepal
Ministry of Health and Population
Department of Health Service
Kathmandu
Monitoring Report

Phone : 4261536
Fax : 4257643
Email : dohs-fina@mohp.gov.np

Fiscal Year: 2072/73

S. No.	Office Name	Visit Date	Visitors	Comment	Suggestion	Office Remarks
1	जिल्ला जनस्वास्थ्य कार्यालय, मोरङ	2072/04/13	Shiva Pandit - Advisor	Complete TABUCS for FY 2071/72.	Use TABUCS regularly for FY 2072/72	
2	औषधी व्यवस्था कार्यालय, मोरंग	2072/04/13	Shiva Pandit - Advisor	Update TABUCS for FY 2071/72.	Use TABUCS for FY 2072/73 from the beginning of the FY 2072/73	The account chief is from Kolenika, Morang. So need training for the office staff.
3	कोशी अञ्चल अस्पताल, मोरंग	2072/04/13	Shiva Pandit - Advisor	Update TABUCS of FY 2071/72.	Use TABUCS for FY 2072/73. For Internal Revenue and Expenditure send staff for training.	
4	बि.पी. कोइराला स्वास्थ्य विज्ञान प्रतिष्ठान, धरान	2072/04/12	Shiva Pandit - Advisor	The internal Revenue and expenditure is entered in locally procured software. TABUCS is not used.	Summary level transaction is to be entered in TABUCS.	
5	जिल्ला स्वास्थ्य कार्यालय, सुनसरी	2072/04/12	Shiva Pandit - Advisor	Not used TABUCS. Update TABUCS.	Use TABUCS for the FY 2071/72	Trained staff didnot use TABUCS. New accountant is transferred fro DTCO. She should be trained.
6	जिल्ला स्वास्थ्य कार्यालय, धनकुटा	2072/04/11	Shiva Pandit - Advisor	To update the transaction of FY 2071/72	To continue in FY 2071/72 transaction in TABUCS	
7	पुर्वाञ्चल क्षेत्रीय स्वास्थ्य निर्देशनालय, धनकुटा	2072/04/11	Shiva Pandit - Advisor	To update the transaction of FY 2071/72.	To continue to enter data in TABUCS in FY 2072/73	
8	पुर्वाञ्चल क्षेत्रीय स्वास्थ्य निर्देशनालय, धनकुटा	2072/04/11	1 Rajan Adhikari - C.O 2 Suresh Sharma - A.O			
9	जिल्ला आयुर्वेद स्वास्थ्य केन्द्र,	2072/03/31	Shiva Pandit - Advisor	Finance Room/Computer/UPS/Printer are in good condition. And Working smoothly	Continue for next fiscal year.	Slow server, internet problem. To provide



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Phone : 4261536
Fax : 4257643

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Email : dohs-fina@mohp.gov.np

S. No.	Office Name	Visit Date	Visitors	Comment	Suggestion	Office Remarks
1	जिल्ला स्वास्थ्य कार्यालय, दैलेख	2072/03/08	jagat shah - finance Officer	TABUCS still not running. Today she learn to how entry in tabucs.	Trainning needs to accountant and computer operator.	
2	जिल्ला स्वास्थ्य कार्यालय, दैलेख	2072/03/08	jagat shah - finance Officer	TABUCS still not running. Today she learn to how entry in tabucs.	Training needs to accountant and computer operator.	



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ANNEX 6: Detailed expenditure by MoHP entities

SN	Type	Allocation	Authorisation	TABUCS Expenditure	Percent (%)
	Ministry of Health and Population				
1	Ministry of Health and Population	59.2	52.56	40.59	77.22603
2	National Population Programme	92.3	81.95	23.57	28.76144
3	Health Tax Supported Programme	400	355.17	337.72	95.08686
4	Nepal Netra Jyoti Sangh	61.8	54.87	61.8	112.6299
5	Health Research Council	39	34.62	37	106.8746
6	Monitoring, Evaluation and Planning Strengthening Programme	1957.9	1738.49	1109.42	63.81515
	Department of Health Services				
1	National Population Programme	138.6	123.07	138.1	112.2144
2	Department of Health Services	65	57.72	57.72	100.0069
3	Regional Health Directorate	79.4	70.50	58.57	83.07801
4	Primary Health Service	6226	5528.31	4568.19	82.63267
5	Family Health Division	6226	5528.31	1840.37	33.28992
6	Child Health Division	2748	2440.05	461.99	18.93363
7	Epidemiology and Disease Control Division	841.5	747.20	177.49	23.75401
8	Leprosy Control Division	74.4	66.06	29.93	45.3073
9	Logistics Management Division	1072.8	952.58	49.08	5.152323
10	Management Division	3778.5	3355.07	2198.2	65.51875
11	PHC Revitalization Division	1180.75	1048.43	376.68	35.92801
	Department of Drug Administration				
1	Department of Drug Administration	55.7	53.66	41.53	77.39471
	Centres				
1	National Health Training Centre	339.7	304.55	116.84	38.3648
2	National Tuberculosis Centre	1445.4	1445.42	472.18	32.66732
3	National Centre for AIDS and STD Control	813.8	685.56	239.48	34.93203
4	NHEICC	576.4	157.12	98.67	62.79913
5	Health Laboratory Centre	185.1	185.11	137.16	74.09648
	Department of Ayurveda				
1	Department of Ayurveda	333.7	330	320	96.9697
	Hospitals				
1	Regional and Zonal Hospitals	791	790.73	759.68	96.07325
2	District Hospitals	638.9	643.53	490.26	76.18293
3	Central Hospitals	2220.7	2732.84	1621.05	59.31741
4	Other Hospitals	282	1700	1665.1	97.94706
	Alternate Medicine				
1	Pasupati Homeopathic Hospital and Unani Clinics	12.17	11.6	11.35	97.84483

ANNEX 7: Expenditure (NPR) by line items

SN	Line Item	Name	Expenditure
1	21111	Salaries	4,497,222,343.58
2	21112	Rural Allowances	294,941,335.94
3	21113	Exp. Allowances	173,709,594.00
4	21114	Field Allowance	14,058,665.00
5	21119	Allowances	30,712,427.55
6	21121	Clothing	294,332,068.30
7	21122	Food	30,575,037.94
8	21123	Employee Medical Expenses	2,591,664.00
9	22111	Water and Electricity	28,420,885.22
10	22112	Communication	15,226,550.54
11	22121	House Rent	8,427,948.40
12	22122	Other Rent	1,222,281.49
13	22211	Fuel	32,983,075.41
14	22212	Operation and Repair Maintenance	20,522,920.59
15	22213	Insurance	486,473.30
16	22311	General Office Expenses	201,760,542.38
17	22313	Books and Materials	791,608.13
18	22314	Fuel (Other)	689,263.00
19	22411	Service and Consultancy Expenditures	623,133,286.75
20	22412	Other Service Fees	19,527,995.80
21	22511	Staff Training	70,466,105.00
22	22512	Seminar Workshop Advocacy Skill Development	1,951,386,162.10
23	22522	Programme Costs	62,571,027.25
24	22531	Medicine Purchase	1,730,139,170.90
25	22611	Monitoring Evaluation Costs	207,298,045.78
26	22612	Travelling Allowances	8,356,560.00
27	22711	Miscellaneous	7,294,220.68
28	25112	Capital Grants to Public Enterprises	100,000.00
29	26312	Local Government-Conditional Recurrent Grants	562,457,825.73
30	26411	Unconditional Recurrent Grants	1,460,358,057.05
31	26412	Conditional Recurrent Grants	1,878,386,448.40
32	26422	Conditional Capital Grants	270,654,468.48
33	26423	Conditional Capital Grants to other Institutions	1,321,082,563.00
34	27111	Subsidy Social Security	921,645,219.36
35	27313	Accumulated Leave	2,240,775.00
36	29111	Land Acquisition	104,500,000.00
37	29221	Building Construction	1,912,991,709.34
38	29311	Furniture and Fixtures	26,384,402.62
39	29411	Vehicles	34,664,936.00
40	29511	Machinery and Equipment	654,200,008.70

41	29611	Civil Construction	62,660,677.58
42	29621	Capital Formation	66,645,245.62
43	29711	Research and Consultancy Services Fees	800,000.00
Total			19,608,619,595.91