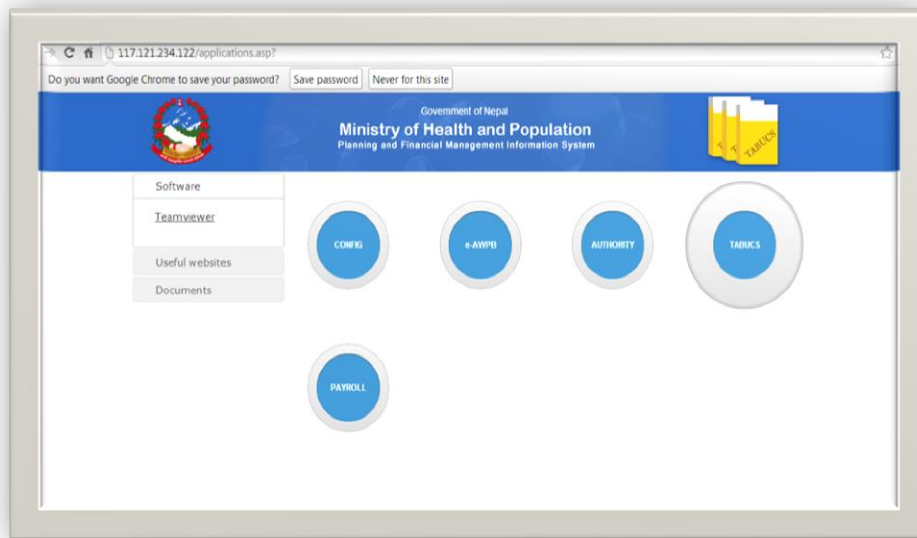# Transaction Accounting and Budget Control System (TABUCS)

Report on User Training Programme
January to March 2014

April 2014

This document — *Transaction Accounting and Budget Control System (TABUCS):* Report on User Training Programme*,* has been prepared by the Ministry of Health and Population (MoHP), Government of Nepal. Technical and Financial assistance for the reported work was provided by NHSSP.

Ministry of Health and Population
Ramshahpath, Kathmandu, Nepal
April 2014

ACKNOWLEDGEMENTS

CONTENTS

LIST OF ACRONYMS

AWPB	annual work plan and budget
CIF	citizens investment fund
DAHC	district ayurvedic health centre
DDA	Department of Drug Administration
DFID	Department for International Development
DHO	district health office
DoHS	Department of Health Services
DPHO	district public health office
EDP	external development partner
FCGO	Financial Comptroller General Office
FMIP	Financial Management Improvement Plan
FMR	financial monitoring report
GoN	Government of Nepal
M&E	monitoring and evaluation
MoF	Ministry of Finance
MoHP	Ministry of Health and Population
NHSP	Nepal Health Sector Programme
NHSSP	Nepal Health Sector Support Programme
NPC	National Planning Commission
OAG	Office of the Auditor General
PF	provident fund
PFM	public financial management
RHD	regional health directorate
RHTC	regional health training centre
TABUCS	Transaction Accounting and Budget Control System

1 BACKGROUND

1.1 TABUCS

The Ministry of Health and Population (MoHP) is working to improve its financial management system, in particular for the more timely disbursement of grants to health facilities and hospitals, to improve financial management systems at all levels, and to strengthen procurement systems at central and district levels. To meet these requirements, MoHP with financial support from DFID and technical assistance from Nepal Health Sector Support Programme (NHSSP) has developed a software called the Transaction Accounting and Budget Control System (TABUCS). This software is in line with the Financial Comptroller General Office's (FCGO's) financial system, and its introduction is called for in the Nepal Health Sector Programme-2 (NHSP-2) and MoHP's Financial Management Improvement Plan (FMIP).

The design of the software was completed and the system was rolled out across the country in 2013/14. All MoHP's 278 cost centres are now linked to the TABUCS, which is housed on MoHP's server in Kathmandu. Online data entry and report generation is now available at all these centres.

Between January and March 2014, 224 finance and planning officers from district health offices (DHOs), district public health offices (DPHOs) and other cost centres in 66 districts were trained on using the system. These personnel are now entering 2013/14 expenditure data into the system and learning-by-doing.

The next step is to train personnel in the remaining cost centres towards the target of training at least one person from each cost centre on TABUCS by mid-July 2014. This should enable all cost centres to enter the current year's (2013/14) expenditure data in to the system. Alongside this, work is planned to set up offline TABUCS in cost centres that lack adequate internet access. The limited availability of electricity and internet connectivity in some costs centres and the transfer of trained staff away to other positions or sectors are the main risks to TABUCS being properly implemented and used.

1.2 The Importance of TABUCS

The use of TABUCS by all MoHP cost centres will improve the timeliness and quality of MoHP's financial reporting through improved data collection, including local revenue collection and payroll payments, and the introduction of effective financial controls. A major benefit of the system is that expenditure can only be entered against standard National Planning Commission (NPC) sub-activities and within approved budget limits. Timelier reporting and the generation of quality financial monitoring reports will help MoHP to better meet its reporting requirements to the Government of Nepal (GoN) and its external development partners.

The implementation of TABUCS across all 278 MoHP cost centres is expected to lead to the following direct improvements for public financial management:

- **Faster availability of up-dated financial information:** The automated process will be faster than the current paper-based one as information will be immediately available to MoHP once it is entered at cost centres.
- **Accuracy:** TABUCS is a computerized relational database management system (RDBMS) that allows the enforcement of basic checks and balances to ensure that all accounting transactions are recorded systematically. This means that errors are minimized and data

should be more accurate, as the data input procedure has built-in controls that only allow certain possible entries. This is expected to have a knock-on effect on a number of other processes, including the earlier detection of under- or over-spending cost centres and the possibility to review initial expenditure allocations, and improved planning and budgeting generally.

- **Faster funds release.** The use of TABUCS will speed up and make more accurate the process of generating vouchers to request district treasury controller offices (DTCOs) to release funds. This will support the improved delivery of health services.
- **Reduced workload and time saving:** The use of TABUCS will significantly reduce the workload and cut the time required to produce periodic financial statements and financial management reports (FMRs).
- **Better financial monitoring and reporting:** Through the automatic aggregation of nationwide financial data (for all costs centres), TABUCS should facilitate improved internal (MoHP, Department of Health Services, regional offices and cost centres) and external (Ministry of Finance, National Planning Commission and external development partners) financial monitoring and reporting.

2   TRAINING OBJECTIVES AND APPROACHES

A five-day long training programme was delivered to 224 TABUCS users and potential users between January and March 2014. The aim was to capacitate officials in MoHP cost centres to enter financial data, prepare payrolls and produce reports using TABUCS. MoHP nominated both planning and finance officers to take part.

The training programme was delivered through adult-style learning to harmonise participants' skills and experiences through group and practical work.

2.1   Objectives

The purpose of the training programme was to enable participants to achieve a level of proficiency in using computers that will make them capable of using TABUCS and thereby enable them to carry out their work more efficiently.

The specific objectives of the training programme were to:

- provide basic skills related to computer use and web browsing;
- provide skill in entering data into the TABUCS software from Excel data and archive files;
- provide practical knowledge of working in Unicode software;
- update participants' skills on systematic recording and reporting of accounting, budgeting and auditing procedures;
- provide technical inputs to strengthen and maintain the functionality of TABUCS;
- support onsite software installation and data entry; and
- help review and update the existing software and manuals.

2.2   Methodology

The TABUCS user training methodology was refined from the experiences of an earlier pilot training programme, pilot implementation and the training of trainers programme. The training methodology was largely participatory building on short initial lectures. During the training programmes:

- PowerPoint presentations were used to explain new information and ideas;
- discussions were held to obtain participants views and opinions;
- group activities enabled participants to work with one another; and
- demonstrations and role plays were used to improve skills and understanding on TABUCS.

The training course is a comprehensive residential training programme that runs from 10am to 5pm over five days.

2.3   Content

The programme was delivered through 20 sessions (see Annex 1) with the following subjects covered over the five day long programmes:

Day 1: Introduction to computers, TABUCS and payroll system including the overview of TABUCS (see Annex 2).

Day 2: Making payrolls, posting expenditure and making vouchers.

Day 3: Making advance payments, payment orders and journal vouchers.

Day 4: Handling audit queries, making progress reports and handling income and expenditure of development committees.

Day 5: Handling revenue transactions, deposit transactions and ledgers.

2.4   Materials

All participants were provided with user and training manuals. The training manuals are available on MoHP's website at http://www.mohp.gov.np/english/home/index.php and on NHSSP's website www.nhssp.org.np. These manuals provide guidance on TABUCS related computer, financial recording and reporting requirements. Participants were also provided with a detailed session plan (see Annex 1), notebooks, handouts, a checklist, and assessment forms. They were also importantly each provided with a laptop computer to carry out practical exercises on.

The TABUCS materials, list of participants and training plans have been uploaded on to TABUCs Facebook page (https://www.facebook.com/tabucs.mohp).

2.5   Management

The TABUCS implementation committee in MoHP is responsible for planning, implementing and improving the TABUCS user training programme. NHSSP has provided technical inputs to the committee to prepare the training manuals, training schedule and implementation plan. The committee is also responsible for selecting trainers for each training programme from among the master trainers (Table 1).

The following officials are on the TABUCS Implementation Committee:

- Shiva Prasad Simkhada, Chief of Finance Section, MoHP — committee coordinator
- Gyanendra Paudel, Chief of Finance section, DoHS — committee member
- Mohan Thapa Magar — committee member
- Shiva Prasad Pandit — committee member
- Rajan Adhikari — committee member secretary.

The IT consultancy company SAIPAL Technologies was responsible for managing the training programmes. It was responsible for ensuring the availability of trainers, training materials, laptops, web connectivity, a local server, practical sessions and uninterrupted power supply. SAIPAL also conducted the pre- and post-training testing of participants.

The trainings were held in MoHP's central and regional level training centres (NHTC and RHTCs).

2.6   Trainers and Participants

Eleven training programmes were run in the reporting period with three for concerned personnel from the Central Development Region and two each for personnel from the other four development regions (far western, mid-western, western and eastern). Each programme trained about 20 personnel with a total of 224 trained (see Annex 3). The participants were DHO and DPHO planning and finance officers and concerned personnel from hospitals, the Department of Ayurveda, the Department of Drug Administration and other cost centres.

The programmes were run by master trainers with support from regional training centre staff. MoHP, with technical support from NHSSP, had provided a TABUCS training of trainers course to selected central and regional level planning and finance officers. There is now a central pool of

nine qualified TABUCS master trainers (see Table 1). Two of the trainers at each training programme were from the concerned regional training centre.

Table 1:   TABUCS master trainers

SN	Name	Organisation	Designation
1	Mohan Bahadur Thapa	MoHP	Account officer
2	Rajan Adhikari	MoHP	Computer officer
3	Shiva Prasad Pandit	NHSSP	TABUCS adviser
4	Pankaj Adhikari	SAIPAL	Director
5	Bishnu Barakoti	SAIPAL	Director
6	Ravi Chandra Ghimire	MoHP	Computer officer
7	Ram Bahadur Basnet	DDA	Finance officer
8	Kishor Rana	SAIPAL	IT officer
9	Shankar Adhikari	SAIPAL	IT officer

At each training programme a high level MoHP official provided a lecture on the importance of TABUCS and a district treasury controller office (DTCO) representative presented a lecture on the DTCOs' Financial Management Information System (FMIS) and financial reporting requirements.

2.7   Certification

At the end of each programme participants who had met the learning outcomes received a training completion certificate, which was signed by the Joint secretary of MoHP's Human Resources and Financial Resources Management Division HRFMD, the chief of MoHP's Finance Section and the director of the regional health training centre. This certificate indicates that the participant is competent to operate and use the TABUCS software.

3   PROGRESS AND EVALUATION

3.1   Progress Made

Two hundred and twenty two concerned health personnel from 66 of Nepal's 75 districts received the TABUCS user training by 1 April 2014 (Table 2). The trained finance officers have since entered NPR 3 billion of expenditure into TABUCS. The training covered all the development regions and ecological zones. Only 9% of trainees were female. This gender imbalance was unavoidable as the training was provided to finance and planning officers, very few of who are female.

Since TABUCS is primarily designed for financial matters more finance officers participated in the training (71% of participants), with planning officers only invited from DHOs and DPHOs.

Table 2:   Progress made in the implementation of TABUCS user training to 1 April 2014

	Characteristics	Number (n)	Percent (%)
1	Districts covered	66	88
2	Total number of participants	224	100
	Male participants	203	91
	Female participants	21	9
3	Types of human resources		
	Finance officer	158	71
	Planning officer	64	19
4	Development region		
	Far Western Development Region	37	17
	Mid-Western Development Region	52	23
	Western Development Region	42	19
	Central Development Region	56	25
	Eastern Development Region	35	16
5	Ecological zone		
	Mountain	41	18
	Hill	133	60
	Tarai	48	22

A demonstration of TABUCS was organised on 25 March 2014 in Kavre district, which lies to the east of Kathmandu, for representatives of NHSP-2 pooled and non-pooled funding partners and technical assistance agencies. At the demonstration MoHP computer officer Rajan Adhikari, demonstrated the various modules of TABUCS and central level reports. After this, an account officer from Kavre DPHO entered vouchers in the system and showed a district level report and then participants visited Kavre DTCO, where they observed the treasury single account (TSA) in operation.

3.2   Evaluation

Pre- and post-training tests were administered to participants to measure the effectiveness of the training programmes. The results of the pre-training test were evaluated by trainers to assess the knowledge of training participants. They then ensured that the identified knowledge gaps were covered in the training programmes.

Along with this:

- an assessment was carried out of each days' training programme and the trainers considered participants' feedback in the next day's training programme; and
- a training evaluation form was completed by participants at the end of the five days to give feedback on the methodology, trainers, materials and logistics.

The pre-test, post-test and training assessment forms are included at Annex 4 and 5*.*

3.3   Pre-training Test

At the beginning of each training programme all participants completed the pre-training test on their baseline knowledge and skills. The results were that:

- 24% of participants used a desktop computer, 70% a laptop and 6% a tablet;
- 55% of participants had personal email accounts while 45% did not;
- 47% of participants felt they had a good understanding of Unicode software while 53% said they did not;
- 88% of participants used Preeti font while typing Nepali language while 12% used other fonts;
- 88% of participants had knowledge of accounting principles while 12% did not;
- 88% of participants had prepared a general accounting voucher but 12% had not;
- 84% of participants knew about the OAG (Office of the Auditor General) form (which defines financial recording and reporting formats) while 16% did not; and
- 86% of participants understood budget allocation practices while 14% did not.

Trainers used these findings to help fill gaps such as by helping trainees open email accounts.

3.4   Post–training Test and Final Evaluation

All participants actively participated in the training programmes and gained the knowledge and skills they need to use the TABUCS.

The pre-training test was again administered to participants as the post-training test to gauge the impact of the training programmes. All participants completed this test. The results in Table 3 show a good impact of the training programmes:

Table 3:   Pre and post-training test results

	Before	After
Have an email account	55%	100%
Have a Facebook account	45%	85%
Have good understanding of Unicode software	47%	100%
Have knowledge of accounting principles	88%	100%
Know about the OAG form	84%	100%
Have understanding of budget allocation practices	86%	100%
Know it is best to use a desktop computer as the local TABUCS server	24%	100%

The final evaluation found that:

- almost all participants felt that the objective of training was clear and the training was excellent;
- 88% of participants were satisfied with the subject matter of the training and rated it as outstanding, with the remaining 12% saying that the subject matter was clear;
- 88% of participants felt that the materials provided by trainers were extremely relevant while 6% felt the materials were quite relevant, and 6% felt they were not relevant to the training; and
- 94% of participants said that the training methods were very good while the others rated them as average.

4   CONCLUSIONS

The training programme was well organised and well run. There was good support from MoHP, concerned departments and the regional health training centres.

The major challenge in carrying out the training programmes was continuous power supply for the programmes that were held at the regional health training centres. The consultancy company SAIPAL successfully managed continuous power supplies and internet access at all training sites, which greatly contributed to the success of the programmes.

All participants significantly increased their knowledge and skills as TABUCS users and increased their confidence in using the software. They now possess the knowledge, skills and attitude to use TABUCS. All participants were given a copy of the user manual and encouraged to refer to it while using TABUCS.

The good impact of the training programme is reflected in the fact that trained account officers have since entered a total of NPR 3 billion of expenditures in the TABUCS. This is a very good start, which however requires continuous monitoring.

The TABUCS Implementation Committee with the help of the TABUCS Help Desk in MoHP is continuously assessing the remaining challenges that face TABUCS users and the non-compliance with TABUCS in some central level hospitals.

Annex 1: Session Plan of TABUCS User Training Programme

Description — TABUCS is an integrated financial software for:

- processing expenditure and payments;
- automatically posting payments to ledger accounts and summary accounts;
- processing cash and bank receipts and revenues;
- automatically posting receipts to ledger accounts and summary accounts;
- automatically posting expenditure in cash and bank books; and
- generating all ledgers, accounts and required reports at all levels.

It is necessary to train concerned persons on using the TABUCS for the timely preparation and submission of reports.

Objective — The five-day long TABUCS user training programme is designed to orientate finance and planning personnel sections in MoHP cost centres with the skills to use TABUCS.

Who should attend? — The training is designed for planning officers, finance officers, accountants and computer officers who will be responsible for the day-to-day use of TABUCS.

Training model — It is a comprehensive residential training run over five full days. The training is run from 10 am to 5 pm each day. The instructors apply instructive and demonstrative teaching methods with more of an emphasis on practical learning.

Course outline:

Day	Task	Methodology	Practical hrs	Theory hrs
1	***Pre-training test (before the training)***			
1	1. Introduction to computers 1.1 Computer hardware and software 1.2 Internet and online connection 1.3 Web browser and plug-ins 1.4 System requirement of TABUCS	Lecture, demonstration	1/3	1/2
1	2. Use of Nepali fonts 2.1 Introduction to Nepali Fonts 2.2 Unicode and practices	Lecture Hands-on practice	1/2	1/2
1	3. Introduction to general principle of accounting and budgeting	Lecture	1/2	-
1	4. Introduction to TABUCS 4.1 Login online 4.2 Create user account 4.3 Manage user account 4.4 Authorization and permission in budget code and menu/sub-menu	Demonstration and practical hands-on	2	-
1	5. Introduction to payroll systems 5.1 Set up payroll 5.2 Set up employee records 5.3 Categories of employee 5.4 Set up accounting formulae 5.5 Add additional fields(tax, provident fund [PF]) 5.6 Posting payroll	Demonstration and practical hands-on	1.30	

Day	Task	Methodology	Practical hrs	Theory hrs
	5.7 General common posting 5.8 Create letter for bank, PF, citizens investment fund (CIF), insurance, social security, income tax and other letters **Review of Day 1**			
2	**Recap of Day 1** 6. Practices on payroll system 6.1 Prepared the payroll for your office 6.2 Introduction of PF, CIF, income tax other form 6.3 Practices on bank, PF, CIF, insurance, social security, income tax and other letters	Practice with problems	2	-
2	7. Budget posting 7.1 Programmable and non-programmable vouchers 7.2 Create vouchers using current expenditure 7.3 Write salary expenses 7.4 Vouchers of expenses deduction 7.5 Other expenses write up vouchers 7.6 Vouchers of capital expenses 7.7 Other expenses vouchers 7.8 Direct payment release expenses vouchers	Demonstration and practical hands-on	3	-
2	8. Practices on creating voucher 8.1 Payroll vouchers 8.2 Other deduction credit vouchers 8.3 Capital expenses vouchers 8.4 Direct payment release expenses voucher **Review of Day 2**	Demonstration and practical hands-on	2	
3	**Recap of Day 2** 9. Advance payments 9.1 Transferring advance payments of previous year 9.2 Advance transactions of current year 9.3 Methods of clearance of advance payments of previous year 9.4 Methods of clearance of advance payments of current year	Demonstration and practical hands-on	2	
3	10. Payment orders 10.1 Creating a payment order 10.2 Posting name of payee 10.3 Approving payment orders	Demonstration and practical hands-on	2	
3	11. Journal vouchers 11.1 Different types of vouchers	Demonstration and practical hands-on	2	

Day	Task	Methodology	Practical hrs	Theory hrs
	11.2 Adjustment of vouchers 11.3 Budget Disburse vouchers 11.4 Journal vouchers of finance disburse expenses			

3	12. Practice
	    12.1 journal vouchers
	    12.2 Adjustment of vouchers
	    12.3 Budget disburse vouchers
	    12.4 Journal vouchers of finance disburse expenses
	Review of Day 3
		Demonstration and practical hands-on	1	

4	**Recap of Day 3**
	13. Audit queries
	    13.1 Posting audit queries
	    13.2 Requests to clear audit queries
	    13.3 Posting on clear audit queries
		Demonstration and practical hands-on	1	

4	14. Practices on audit queries
	    14.1 Posting audit queries
	    14.2 Request to clear audit queries
	    14.3 Posting on clear audit queries
	    14.4 Posting of audit queries
	    14.5 Request to clear audit queries
	    14.6 Posting on clear audit queries
		Demonstration and practical hands-on	2	

4	15. Reporting
	    15.1 Posting on progress report
	    15.2 Posting annual program & budget
	    15.3 Trimester and quarterly posting
	    15.4 Methods of creating progress report
	    15.5 Annual, quarterly and trimester progress report
		Demonstration and practical hands-on	2	

4	16. Income and expenditure of development committee
	    16.1 Set up banking system
	    16.2 Posting distribution of grant amounts
	    16.3 Posting estimated income expenditure
	    16.4 Posting on journal voucher
	    16.5 Posting income expenditure
	    16.6 Posting advanced payments
	    16.7 Prepared report
	    16.8 Prepared income expenditure reports
	    16.9 Create integrated income expenditure reports
	Review of Day 4
		Demonstration and practical hands-on	2	

5	**Recap of Day 4**	Demonstration and	2	

Day	Task	Methodology	Practical hrs	Theory hrs

	17. Transaction of revenues
	   17.1 Set up revenue accounts
	   17.2 Posting on revenue records
	   17.3 Posting on banking record revenue
	   17.4 Prepared the voucher
	   17.5 Practices of revenue transaction
	   17.6 Prepare monthly and annual report of revenue
		practical hands-on		

5	18. Transaction of deposits
	   18.1 Set up deposits
	   18.2 Transfer deposit of previous year
	   18.3 Cash deposit and banking posting
	   18.4 Return of deposits
	   18.5 Approve deposit settlement posting
	   18.6 Practices on deposits
	   18.7 Prepared report of deposits, monthly and annual
		Demonstration and practical hands-on	2	

5	19. View and printing ledgers
	   19.1 Views and print payroll reports
	   19.2 View and print old journal vouchers
	   19.3 View and print cash books, budget ledgers, other ledgers
	   19.4 View and printing development committee reports
		Demonstration and practical hands-on	1	

	20. Discussion of FAQs	Lecture and question-answer		1
	Post-training test			

This is the standard presentation on TABUCS given at each TABUCS user training programme.

TABUCS Scope

- TABUCS initially operationalised in 11 pilot locations
- Eventually in nearly 274 Spending Units – covering the entire MOHP
- TABUCS will cover : -
  - All Incomes accruing from all sources at the SU level
  - All expenditures made at the SU level
  - Program-wise and Activity-wise and budget-head wise budgets

Data / Information / Funds Flow
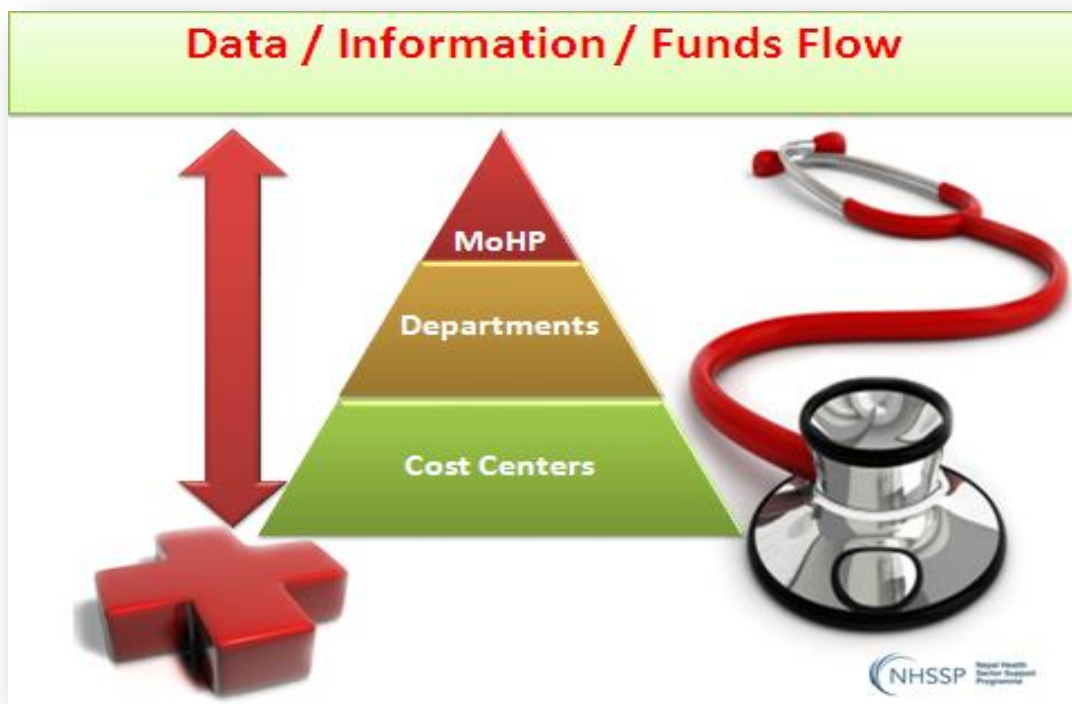
Broad Level Design for TABUCS

Cost Centers with Poor Internet Connectivity

User
User
User
User
User
User
User
SU Server
SU Server
SU Server
Central (MoHP Server)

User
User
User
User

Cost Centers with Good Internet Connectivity
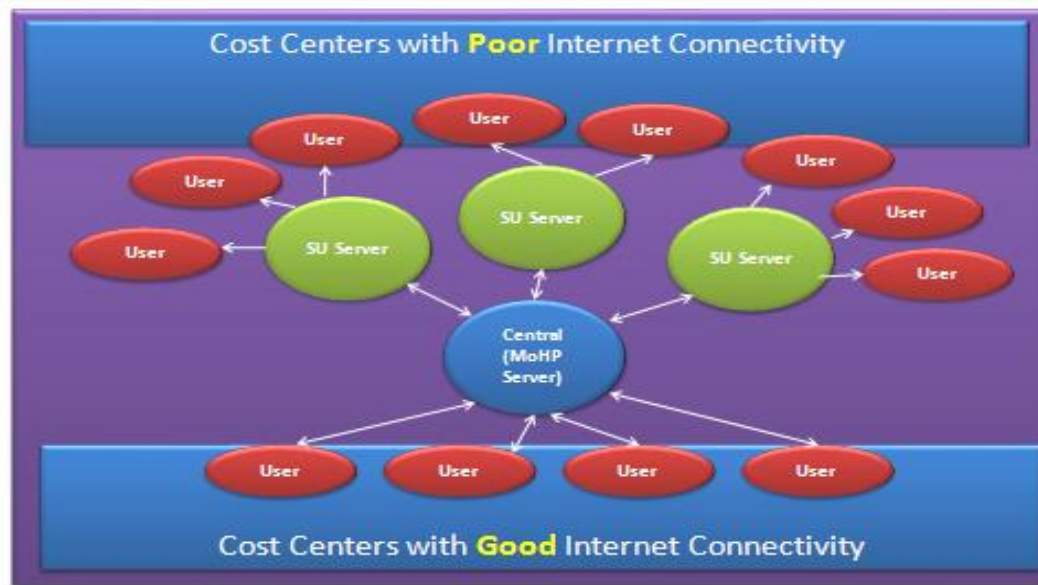
Benefits of TABUCS

- Faster compliance with FMR
- Up-to-date Information available
- Reduced impact of accounting staff transfers
- Greater capacity building
- Promote evidence-based budgeting (and OBB) and planning
- Reduced audit queries and irregularities
- Improve health professionals' understanding of financial management

Annex 3:   List of Participants in TABUCS User Training Programme

Training 1:   National Health Training Centre, Teku, Kathmandu, 26-30 January 2014

SN	Name	Organisation	Designation	Phone
1	Om Prasad Devkota	NPHL	Account officer	9851059017
2	Sita Ram Panthi	NPHL	Clerk (Ta Na Su)	9851096568
3	Tara Prasad Nyaupane	NTC Bhaktapur	Account officer	9841326961
4	Nani Babu KC	DPHO Bhaktapur	Account officer	9841326961
5	Binod Prasad Paudel	NHEICC	Account officer	9841542370
6	Sangita Adhikari	Teku Hospital	Computer operator	9841501652
7	Ram Hari Timilsana	Teku Hospital	GPA	9741130038
8	Kuber Bhandari	DoHS	Computer operator	9841706888
10	Mani Prasad Lamichhane	NCASC	Account officer	9841630980
11	Dasarath Silwal	Dept of Ayurved	Accountant	9841442014
12	Som Prasad	DPHO Kathmandu	Accountant	9841336524
14	Ratna Shrestha	NTC Bhaktapur	Accountant	9841559038
15	Surendra Shrestha	DPHO Bhaktapur	Le Pa	9841362287
16	Sanju KC	NCASC	Asst finance officer	9841011791
17	Kiran Shrestha	DPHO Kathmandu	Clerk (Ta Na Su)	9841616577
18	Bal Prasad Nagarkoti	NHTC	Accountant	9849842090

Training 2:   National Health Training Centre, Teku, Kathmandu, 4-8 February 2014

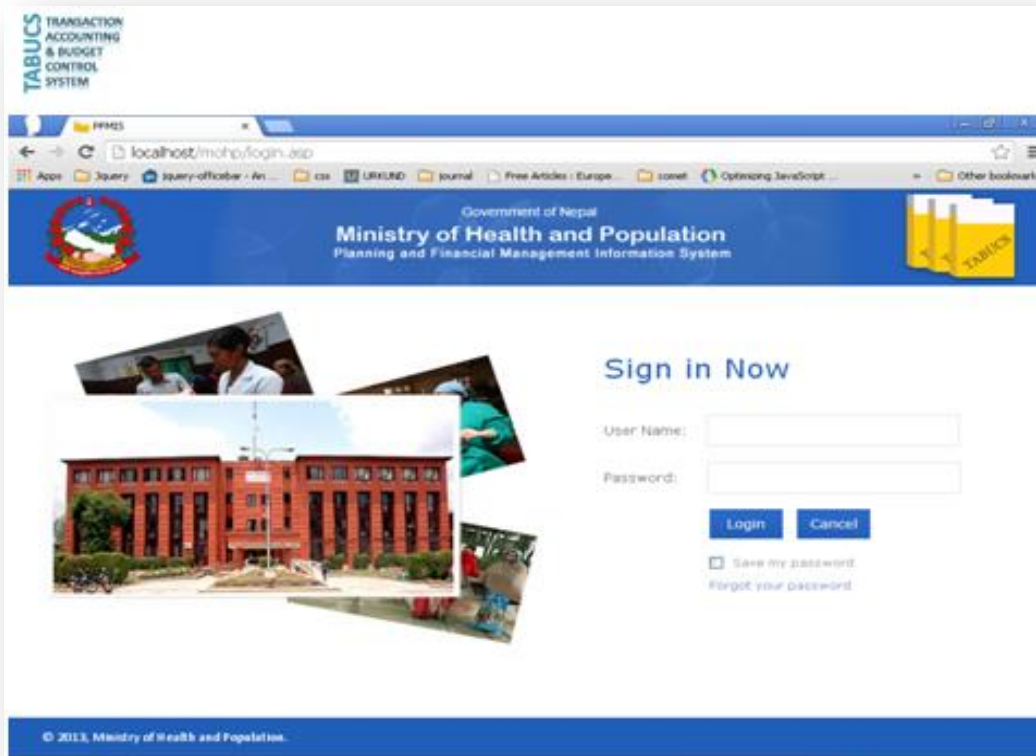| SN	Name	Organisation	Designation	Phone
1	Pavan Kumar Mahato	Pashupati Homeopathy, Lalitpur	Accountant	9841598143
2	Lal Bahadur Khulal	Bhaktapur Hospital	Account officer	9849804544
3	Chudamani Dahal	DAHC Rasuwa	Asst accountant	9744024579
4	Jibmani Devkota	Jiri Hospital, Dolakha	Sub-accountant	9854041073
5	Pravin Kumar Jha	DAHC Kabhre	Asst accountant	9841689453
6	Bishnu Prasad Dhakal	DAHC Dhading	Sub-accountant	9841717674
7	Parashuram Bhandari	Maternity Hospital, Kathmandu	Accountant	9841331735
8	Asalraj Ghimire	PHCRD, DoHS, Kathmandu	Computer operator	9849938693
9	Basudev Aryal	Bag. Zonal Ayurvedic Dispensary	Accountant	9849806134
10	Sundar Khatri	Mental Hospital, Lalitpur	Accountant	9741928314
11	Rajesh Basnet	Bir Hospital, Kathmandu	Accountant	9851031919
12	Usha Paudel	DAHC Lalitpur	Ayurvedic dr (kabiraj)	9841611467
13	Maya Devi Khulal	DAHC Bhaktapur	Accountant	9841665541
14	Uma Karki	DAHC Ramechhap	Sub-accountant	9849575168
15	Tirthraj Pokhrel	DoHS, Kathmandu	Account officer	9843065133
16	Indra Bahadur Thapa	DoHS, Kathmandu	Account officer	9851059393
17	Prakash Paudel	DAHC, Sindhupalchok	Accountant	9849484982
18	Kumar Pokhrel	DHO Dolakha	Accountant	9842045444
19	Baikuntha Karki	DAHC Dolakha	Sub-accountant	9844306644
20	Rina Sitjkhu	Bir Hospital, Kathmandu	Computer operator	9841957989

Training 3:   National Health Training Centre, Teku, Kathmandu, 4-8 February 2014

SN	Name	Organisation	Designation	Phone
1	Sunita KC	DHO Nuwakot	Computer asst.	9849244900
2	Prem Bahadur Chand	DHO Nuwakot	Account officer	9841904034
3	Sharad Kumar Sharma	DoHS Kathmandu	Account officer	9851099228
4	Arjun Pd Paudel	DHO Solukhumbu	Account officer	9841320851
5	Ram Kumar Koirala	DPHO Lalitpur	Account officer	9841680784
6	Dipak Karki	DPHO Lalitpur	Computer officer	9841037744
7	Anant Baskota	DHO Makawanpur	senior auxiliary health worker	9855069331
8	Dhan Narayan Shrestha	DHO Dhading	Computer asst	9841063457
9	Labanya Kumar Pokharel	DHO Dhading	Account officer	9851180814
10	Shant Bahadur Jirel	DHO Dolakha	Computer asst	9744028983
11	Yadav Prasad Nyaupane	DHO Rasuwa	Account officer	9851044139
12	Gopal Pr Chapagain	DHO Rasuwa	Accountant	9841889020
13	Ganesh Prasad Ghimire	DHO Ramechhap	Account officer	9841436616
14	Hom Kumar Stha	DHO Ramechhap	Accountant	9851185768
15	Himala Khatri	DHO Ramechhap	Sub-accountant	9844044874
16	Bal Krishna Dahal	DHO Kavre	Accountant	9841688988
17	Jaya Krishna Shrestha	DHO Kavre	Computer operator	9841775593
18	Indra Bahadur Karki	DHO Kavre	Account officer	9843199001
19	Murari Pd Baral	DHO Sindhupalchok	Account officer	9841932971
20	Gauri Dhital	DHO Sindhupalchok	Computer operator	9849906236
21	Kumar Pokhrel	DHO Dolakha	Accountant	9842045444

Training 4:   Regional Health Training Centre, Dhangadhi, 17-21 February 2014

SN	Name	Organisation	Designation	Phone
1	Laxmi Phulara	DHO Dadeldhura	Computer operator	9841666307
2	Nitesh Khatiwada	DHO Bardiya	Computer asst	9841489831
3	Chet Raj Joshi	Sub-Regional Hospital, Dadeldhura	Account officer	9841522440
4	Raj Kumar Srivastav	DHO Bardiya	Account officer	9848082611
5	Prakash Joshi	DHO Dadeldhura	Computer operator	9842554805
6	Ammar Bdr Bista	DHO Darchula	Account Officer	9848771254
7	Damodar Joshi	DPHO Kailali	Account Officer	9841596295
8	Dharma Raj Giri	DHO Bajura	S. Account	9749013745
9	Man Bdr Hamal	DHO Bajura	Computer operator	9848481004
10	Deepak Kunwar	DHO Achham	Computer operator	9849305709
11	Meen Bdr Chand	DHO Baitadi	Accountant	9759502815
12	Purna Bdr Sarki	DHO Bajhang	Sub-accountant	9749013517
13	ManBir B Sharki	DHO Bajhang	Computer operator	9848436020
14	Man Bdr Bhandari	DPHO Kanchanpur	Account officer	9848772690

SN	Name	Organisation	Designation	Phone
15	Shamsher Rawal	DPHO Kanchanpur	Computer operator	9848727796
16	Shankar Datta Bhatta	DHO Doti	Account officer	9848547647
17	Amar Dip Mahato	FWRHD Doti	Accountant	9804679130
18	Tikaram Kahar	DPHO Banke	Computer operator	9844800997
19	Krishna Pd Tiwari	DPHO Banke	Accountant	9857024308
20	Khagendra Bharati	DPHO Kailali	Computer operator	9741145633
21	Gopal Datta Ojha	DPHO Kailai	Sub-accountant	9848428354
22	Laxman Shah	FWRHD Doti	DEC	9848428249
23	Bishnu Joshi	DHO Baitadi	Account officer	9858750687
24	Tek Bdr Ayer	DHO Darchula	Accountant	9848857515
25	Prem Singh Ayer	DHO Bajhang	Account officer	9849544295
26	Kailash Datta Bhatta	DHO Doti	Sub-accountant	9848728046

Training 5:   **Regional Health Training Centre, Dhangadhi, 17–21 February 2014**

SN	Name of participants	Organization	Designation	Phone
1	Ram Shing Bhul	DAHC Baitadi	Asst accountant	9848805258
2	Bishwa Maya Bahakari	DAHC Bardiya	Asst accountant	9844833488
3	Laxmi Raj Jhoshi	DAHC Bajhanga	Asst accountant	9848589464
4	Ganga Dhar Lamshal	DAHC Banke	Asst accountant	9848065177
5	Ghovinda Pd Kumhar	DAHC Dadeldhura	Asst accountant	9848857824
6	Tek Raj Bhandari	RHTC Dhangadhi	Account officer	9868452348
7	Yadab Bhandari	RHTC Dhangadhi	NS	9848435398
8	Meena Jhoshi	DAHC Kailali	Computer assistant	9848422080
9	Prakash Datta Bhatta	Tikapur Hospital	Asst Accountant	9848765530
10	Nanda Shing Shaud	Kailali Hospital	Computer assistant	9848424001
11	Prem Raj Awasthi	RMS Dhangadhi	Accountant	9848730468
12	Ratan Bdr Majhi	DAHC Doti	Accountant	9848431438
13	Raj Bdr Chand	Mahendranagar Hospital	NS	9848722649
14	Hara Bdr Bista	DAHC Kanchanpur	Accountant	099-521316
15	Laxmi Rana	DAHC Achham	Asst accountant	9868024650

Training 6:   **Regional Health Training Centre, Pokhara, 28 February–4 March 2014**

SN	Participants	Organization	Designation	Phone
1	Gopal Krishna Bhurtel	PRMS	Accountant	9847035549
2	Ganesh Kumar Shrestha	DHO Palpa	HA	9851134217
3	Krishna Gaire	DHO Palpa	Account officer	9847029746
4	Maya Kc	DHO Arghakhachi	Computer operator	9847109248
5	Tanka Nath Kafle	DHO Arghakhachi	Account officer	9741071856
6	Ghanasyam Pokharel	DPHO Lamjung	Account asst	9856035881

SN	Participants	Organization	Designation	Phone
7	Saroj Mishra	Ayurvedic **?, Tanahun	Account asst	9846131465
8	Mitra Lal Bhandari	WRHD	Accountant	9846047250
9	Padam Raj Acharya	RHTC	Section officer	9746006846
10	Rabilal Pandeya	DHO NP	Accountant	9847023043
11	Madhab Sharma	DHO Nawalparasi	Computer operator	9847091712
12	Tilak Bdr Kshetri	DHO Rupandehi	Account officer	9847060003
13	Bishnu Kumari Thapa	DHO Rupandehi	Clerk (Ta Na Su)	9847050348
14	Mitra Lal Tripathi	Lumbini Hospital	Account officer	9846022121
15	Pharshuram Panthi	DHO Gulmi	Computer operator	9857061526
16	Mukti Parshad Bhattarai	DHO Gulmi	Accountant	9847024296
17	Sharada Baral	RHTC Pokhara	Clerk (Ta Na Su)	9846449707

Training 7:   **Regional Health Training Centre, Pokhara, 28 February–4 March 2014**

SN	Participants	Organization	Designation	Phone
1	Eak Narayan Sharma	DHO Kaski	Account officer	9846059865
2	Laxmi Bhadra Wagle	DPHO Kaski	Computer operator	9846035619
3	Jabbar Ali Miya	DHO Manang	Account officer	9846032659
4	Rasmi Raj Pokhrel	DHO Manang	Account officer	9846229531
5	Shreedhar Bhattarai	DHO Mustang	Account officer	9857024766
6	Janardan Poudel	DHO Mustang	Office assistant	9842062123
7	Narayandat Adhikari	DHO Tanahun	Accountant	9846026997
8	Parshuram Upadhaya	DHO Syangja	Clerk (Ta Na Su)	9856050344
9	Khem Raj Ghimire	DHO Syangja	Account officer	9846095655
10	Dhanpati Poudel	Baglung Zonal Hospital	Account officer	9847624909
11	Bidur Prasad Sharma	Dhaulagiri Zonal Hospital	Accountant	9857622603
12	Dhurba Prasad Subedi	Baglung Zonal Hospital,	Account assistant	9857623424
13	Tuknath Regmi	Parbat Zonal Hospital	Accountant	9847736534
14	Yadhunath Baral	Western Regional Hospital	Computer operator	9846021697
15	Purna Bhadra Poudel	Western Regional Hospital	Accountant	9846026382
16	Shyam Sundar Bista	DHO Baglung	Accountant	9857622366
17	Bindhya Sharma	DHO Baglung	Clerk (Ta Na Su)	9847636756
18	Ram Prasad Sharma	DHO Myagdi	Account officer	9857640228
19	Chaturbhuj Timalsina	DHO Myagdi	Accountant	9741155727
20	Umanath Bhandari	DHO Gorkha	Accountant	9846360910
21	Ramji Prasad Neupane	DHO Kaski	Accountant	9756000723
22	Dinesh Pandit	DHO Tanahun	SASW	9856060708
23	Basanta Raj Koirala	DHO Tanahun	Account Officer	9856031463

Training 8:   Regional Health Training Centre, Surkhet, 16 -20 March 2014

SN	Participants Name	Organization	Designation	Phone
1	Gopal Budha	Ayurved Hospital, Humla	Account assistant	9858321007
2	Bhan Dev Joshi	Ayurved Hospital, Kailali	Account assistant	9849470082
3	Man Bdr Chaudhary	Seti Zonal Ayurvedic Kailali	Account assistant	9848048585
4	Hima Giri	Regional Medical Store, Nepalganj	Clerk (Ta Na Su)	9848068733
5	Padam Bdr GC	Bheri Zonal Hospital, Banke	Account officer	9858028122
6	Arun Raj Khanal	Bheri Zonal Hospital, Nepalganj	Computer operator	9858021276
7	Dev Pd Upadhaya	Mehelkuna Hospital, Surkhet	Accountant	9848038177
8	Khim Raj Rijal	Ayurved Hospital, Mugu	Ayurvedic doctor (kabiraj sup.)	9847833513
9	Gyan Bdr Oli	Ayurved Health Centre, Jajarkot	Ayurvedic doctor (kabiraj sup.)	9847832482
10	Hari Budha Magar	Ayurved Health Centre, Dolpa	Account assistant	9807319597
11	Ratna Pd Subedi	Regional Hospital, Surkhet	Account officer	9848038932
12	Basant Bhandari	Reginal Hospital, Surkhet	Accountant	9848038768
13	Mahendra Puri	District Health Centre, Rolpa	Account officer	9857031397
14	Ganesh Dahal	District Health Centre, Rolpa	Accountant	9857822188
15	Punam Rana	District Health Centre, Salyan	Computer asst	9847951322
16	Shiv Ram Khadka	DHO Rukum	Accountant	9844946360
17	Him Pd Shrestha	DHO Rukum	Accountant	9844962444
18	Dan Bdr KC	DHO Pyuthan	Account officer	9841752828
19	Yam Bdr Khatri	DHO Pyuthan	Computer operator.	9847987784
20	Mana Maya Sharma	Pyuthan Hospital	Accountant	9847632797
21	Padam Pd Ghimire	DHO Salyan	Account officer	9848022285
22	Buddhi Man Basnet	DHO Salyan	Account assistant	9758500356

Training 9:   Regional Health Training Centre, Surkhet, 16–20 March 2014

SN	Participants Name	Organization	Designation	Phone
1	Om Pd Dhungana	DHO Dailekh	Accountant	9812551340
2	Rom Harsha Sharma	DHO Dang	Accountant	9748507118
3	Rabilal KC	DHO Dang	Computer operator	9709783954
4	Radha Kumari Naupane	DHO Dang	Account officer	9841700578
5	Ganga Paudayal	Rapti Zonal Hosp. Dang	Computer operator	9847836095
6	Mahendra Bdr Shah	Rapti Zonal Hosp. Dang	Account officer	9847812233
7	Bishnu Pd Gautam	Rapti Zonal Hosp. Dang	Account officer	9847831207
8	Nanda Lal Dhakal	DHO Surkhet	Account officer	9844844918
9	Dambar Aryal	DHO Surkhet	Accountant	9848033871
10	Ganesh Pd Guragai	DHO Jajarkot	Account officer	9841154843
11	Dammar Bdr Bista	DHO Jajarkot	Account assistant	9844830589
12	Dawa Sherpa	DHO Humla	Account officer	9851040107
13	Ganga Ram Regmi	DHO Humla	Accountant	9858024851

SN	Participants Name	Organization	Designation	Phone
14	Bal Bdr KC	DHO Dolpa	Accountant	9848154544
15	Pyakurel Tharu	DHO Kalikot	Accountant	9848080660
16	Jayandra Nath Shreevastab	DHO Bardiya	Account assistant	9812477493
17	Hari Bdr Kshetri	DHO Kalikot	Account officer	9858050145
18	Dipak Kumar Shahi	DHO Mugu	Account assistant	9748901555
19	Prakash Shahi	DHO Dailekh	Computer operator	9848078609
20	Bishnu Pd Koirala	RHTC Surkhet	Accountant	9848066615
21	Krishna Shing	RHTC Surkhet	Account assistant	9848038049
22	Santosh Bdr Khadka	DHO Dolpa	Account officer	9858027275
23	Rajendra Parajuli	DHO Jumla	Account officer	9841239506
24	Nabin Khadka	DHO Jumla	Account assistant	9844833920
25	Tirtha Raj Neupane	DHO Surkhet	Account officer	9849984435
26	Baby Kumari Mandal	DDA Nepalganj	Computer operator	9848020383

Training 10:   Regional Health Training Centre, Dhankuta, 28 March–1 April 2014

SN	Name	Organisation	Designation	Phone
1	Parshuram Raut	ERHD	Accountant	9842110407
2	Joyti Prakash Pokhrel	DHO Terathum	Asst accountant	9841653221
3	Ramesh Ale(Magar)	DHO Terathum	Typist	9842109090
4	Dr Netra Bahadur Basnet	RAHC Dhankuta	Ayurveda doctor	9842647442
5	Dhruba Kumar Basnet	DPHO Morang	Accountant	9842641102
6	Manoj Kumar Ghimire	DPHO Dhankuta	Accountant	9842114702
7	Rudra Mani Adhikari	DPHO Dhankuta	Computer operator	9842044893
8	Kumar Bahadur Katwal	DHO Sankuwasabha	Account officer	9842032226
9	Umesh Basnet	DHO Sankuwasabha	Computer operator	9842097199
10	Rudra Mani Shrestha	DHO Sankuwasabha	Accountant	9852051678
11	Sambhu Prasad Chaudhary	DPHO Saptari	Computer operator	9842822417
12	Shyam Lal Majhi	DPHO Saptari	Account officer	9841803209
13	Tek Bahadur Dangi	DPHO Sunsari	Account officer	9842028295
14	Raj Kumar Dahal	Koshi Zonal Hospital	Accountant	9842023062
15	Gopal Bahadur Thapa	DHO Bhojpur	Account officer	9852030142
16	Indra Kumar Shrestha	DHO Bhojpur	Accountant	9842063310
17	Keshav Kumar Karki	DHO Siraha	Account officer	9852026979
18	Shrawan Kumar Ghimire	DHO Siraha	Asst Accountant	9802747409
19	Bhabesh Jha	DHO Siraha	Computer operator	9842825205

Training 11:   Regional Health Training Centre, Dhankuta, 28 March–1 April 2014

SN	Name	Organisation	Designation	Phone
1	Gobinda Prasad Paudyal	DHO, Panchthar	Account officer	9842029566
2	Chudamani Ghimire	DHO, Panchthar	Accountant	9842645822
3	Sadan Krishna Paudyal	DAHC, Panchthar	Sub-accountant	9852671788
4	Mahesh Pant	DHO, Udayapur	Accountant	9852820987
5	Tanka Nath Nepal	DHO, Udayapur	Account Officer	9845074862
6	Shakuntala Chaudhari	DHO, Udayapur	Clerk (Ta Na Su)	9842826256
7	Chitra Prasad Dahal	DHO, Ilam	Accountant	9852681253
8	Bandhav Raj Dulal	DHO, Taplejung	Computer operator	9844654027
9	Deepak Neupane	DHO, Taplejung	Accountant	9842642875
10	Durga Prasad Ghimire	DPHO, Jhapa	Account Officer	9852029058
11	Man Kumar Karki	DHO, Okhaldhunga	Account Officer	9842033109
12	Nil Kamal Niraula	DHO, Okhaldhunga	Sub-accountant	9842034436
13	Yasodha Koirala	MZH, Jhapa	Sub-accountant	9842638433
14	Bishal Ghimre	DPHO, Jhapa	Computer operator	9842098435
15	Sitaram Basnet	DHO, Khotang	Computer operator	9842942188
16	Beda Kumar Shrestha	DHO, Khotang	Account officer	9753002104
17	Govinda Prasad Dahal	DHO, Ilam	Account officer	9852680492

Annex 4:   Pre and Post Training Questionnaire

1. Do you use Facebook?
    i)   Regularly
    ii) Sometimes
    iii) Have a FB a/c
    iv) Never
2. Do you have an email a/c?

    i) Yes
    ii) No
3. Which type of computer do you use regularly?
    i)   Laptop
    ii)   Desktop
    iii)   Tablet
4. Do you know Unicode Software?
    i)   Yes
    ii)   No
5. Type of font you use while doing Nepali writing?
    i)   Preeti
    ii)   PCS Nepali
    iii)   Kantipur
    iv)   Other
6. Do you know about accounting principles?
    i)   Yes
    ii)   No
7. Have you ever prepared a journal voucher?
    i)   Yes
    ii)   No
8. Have you been informed about the OAG [Office of the Auditor General] form?
    i)   Yes
    ii)   No
9. Do you know Annual Budget Allocation?
    i)   Yes
    ii)   No
10. What do you expect from this training programme?

Annex 5: Evaluation of Training Form

	SUBJECT	OUTSTANDING	AVERAGE	LOW	REMARKS
1	Basic computer knowledge				
2	TABUCS concepts				
3	Payroll menu/sub menu				
4	Entry of payroll				
5	Payroll exercise				
6	Payroll report and statement exercise				
7	Journal Voucher menu and sub menu				
8	Journal Voucher preparation practice				
9	Preparation of payment order and exercise				
10	Preparation of Deposit Journal Voucher and exercise				
11	Various types of Journal Voucher				
12	Various types of Journal Voucher preparation and exercise				
13	Revenue entry and practice				
14	Deposit entry and practice				
15	Organization's financial transaction entry and practice				
16	Information related to Ma Le Pa (OAG form) mismatch and entry				
17	Ma Le Pa (OAG form) mismatch entry and practice				
18	Progress report entry exercise				
19	Ko Le Ni Ka (DTCO) report printing practice				
20	TABUCS related Q and A				

Annex 6: **Training Pictures**