

Financial Management Improvement Plan (FMIP) 2016-2021



Ministry of Health
Ramshahpath, Kathmandu, Nepal
January, 2017

The Financial Management Improvement Plan (FMIP) - FY 2016/17 to FY 2020/2021 has been prepared by Ministry of Health (MoH), Government of Nepal. Technical and Financial assistance for the work was provided by NHSSP. This is a second revision of FMIP.

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**Ministry of Health
Ramshahpath, Kathmandu, Nepal**

Second Revision, January 2017





Government of Nepal

Ministry of Health

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Ramshahpath, Kathmandu
Nepal

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Date :December, 2016

Preface

The Ministry of Health (MoH) has taken several steps during the preparation and finalisation of this **Financial Management Improvement Plan (FMIP) - for NHSSP 2016-2021**. We have realised the importance of strengthening financial management practices across the MoH which will help achieve the targets outlined in the various policies and strategies. This FMIP intends to strengthen the MoH's current practices on financial planning, accounting procedures, internal control system, financial reporting, monitoring and auditing. It further intends to enhance the capacity of human resources working in planning and financial management sections across the health systems.

MoH with the support from EDPs and technical support agencies has made impressive gains in PFM reform. During NHSP-2, MoH has formulated the PFM committee, designed and rolled out the TABUCS, internal control guidelines developed & rolled out, audit clearance guidelines developed & rolled out, procurement improvement plan (pip) developed, simplified on financial monitoring reports (FMRs) reduced the templates from 33 to 8, performance based contracting introduced in 7 hospitals and able to reduce audit queries against audited amount from 9.44% in FY 2014/15 to 13.8% in FY 2012/13. In order to strengthen the current good practices and implement new initiatives MoH has taken lead role to update the Financial Management Improvement Plan (FMIP). MoH considers this document as a live document. Based on the annual report of the OAG's, reviews related to financial management and the various consultations with partners and experts MoH has decided to bring the Second revision of FMIP.

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

Dr. Senendra Raj Uprety
Secretary

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ACRONYMS

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

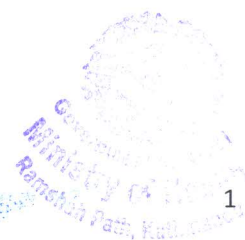


1. Background

Well performing PFM processes ensure that scarce financial resources are being used efficiently and effectively which are in line with government policies and strategies. Financial management refers to the capacity to plan in accordance with national policy and fiscal framework, to prepare budgets and ensure their timely release, to ensure transparent and timely accounting for spending, and to provide follow up financial auditing of expenditure, including assessment of value for money. There is wide agreement that effective institutions and systems of financial management have a critical role to play in supporting implementation of policies of national development and poverty reduction. During NHSP-1 and the period of NHSP-2, activities were implemented to strengthen the financial management system and thereby improve performance in financial management. This has contributed to timely budget release, improved financial reporting and improved absorption capacity. In particular, efforts during the NHSP-2 have already resulted in a reduction in audit queries at all levels and prompt response to any such queries that do arise. MoH has established the Transactional Accounting and Budget Control System (TABUCS) and included it in the current AWPB. There has been a significant improvement in reducing audit queries against audited expenditures, and increasing the proportion of audit queries clearances, from 35% in FY 2008/9 to 51.5% in 2015/16.

2. Purpose

The Financial Management Improvement Plan (FMIP), intends to strengthen the MoH's current practices on financial planning, accounting procedures, internal control system, financial reporting, monitoring, auditing and transparency measures. The plan also intends to enhance the capacity of human resources working in planning and financial management sectors. Objectives and their indicators are included in the following table. The FMIP draws on the audit observations and also on categories in the internationally-recognised standardised approach to public financial management, known as PEFA – the Public Expenditure and Financial Accountability framework (www.pefa.org).


Chief (PPICD)

3. Key Results

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

- Improve budget allocation and expenditure practices;
- Establish a mechanism to gradually capture revenue and expenditure data from hospitals and health institutions;
- Funds are disbursed to hospitals based on performance.
- Effectively implement TABUCS and align with LMBIS/eAWPB for Reporting;
- Trimester progress reports are prepared within 45 days of the end of the trimester;
- FMRs will be submitted within 45 days of the end of each trimester;
- Volume of audit queries in the audit report reduced to about 45 %; per year
- Reduced audit queries, 5% below (by the end of NHSS), against audited amount;
- Unaudited financial statements will be submitted within 6 months and Audited financial statements within 9 months of the end of each fiscal year;



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Revision on FMIP for NHSS 2016-2021

Financial Management Improvement Plan (FMIP) – FY 2016-2021

S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
1	Budget Preparation- Credibility, Comprehensiveness, Transparency and Policy-based					
1.1	Improve comprehensiveness of the health sector budget					
1.1.1	Preparation of integrated financial framework capturing all the resources using TABUCS extended to other autonomous/semi-autonomous hospitals on a phased basis	HRFMD	Using TABUCS -Full disclosure of all resources by health facilities -Approved Framework Document (PFM Committee) -Full implementation of TABUCS two central level hospitals in each fiscal year	2017/18 2017/18		PEFA PEFA (PI-7)
1.1.2	Support provided for capacity development of the staff members working in autonomous/semi-autonomous hospitals using TABUCS on a phased basis	PPICD and HRFMD	-Capacity development plan developed -Training on planning and TABUCS to 20 staff members working in autonomous/semi-autonomous hospitals each year	2016/17 2017/18 to 2020/2021		PEFA (PI-7)

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S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
1.1.3	The existing budget allocation criteria of MoH reviewed and suggested changes that will lead to a more appropriate allocation of resources consistent with the National Health Policy, 2014 and the Nepal Health Strategy 2016-2021	PPICD and HRFMD	<ul style="list-style-type: none"> - Budget allocation criteria of MoH reviewed - Budget allocation framework reviewed and used by all budget preparing entities 	2017/18 2018/19		PEFA (PI-4) FRA/DFID
1.1.4	Framework in place to improve EDP funding predictability and comprehensive on-budget and off-budget support information	PPICD	<ul style="list-style-type: none"> - JFA signed including the non-pool fund donors - Framework developed and adopted by the MoH for NHSS 	2016/17 April 2017		PEFA (D-1)
1.2	Budget preparation improved					
1.2.1	Review responsibilities and guidelines in the MoH to ensure that top-down and bottom-up planning and budgeting processes work harmoniously and that they meet NPC /MoF/ JFA / NHSS requirements	PPICD	<ul style="list-style-type: none"> - Guidelines developed to ensure harmony between top-down and bottom-up planning and budgeting processes - eAWPB rolled out to district level 25 districts each year. - eAWPB compatible with LMBIS 	2017/18 2018/19 to 2020/21		<ul style="list-style-type: none"> - PEFA (PI-11 &12) - FRA/DFID
1.2.2	To promote evidence based budget planning and expenditure, budget ceiling should be given to the district spending units which will enable them to plan and take ownership of implementation	PPICD	<ul style="list-style-type: none"> - Budget preparation guideline developed and endorsed - budget ceiling letter 	2017/18 February each year		<ul style="list-style-type: none"> - FPR, 2007 - DFID/USAID

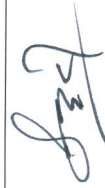


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S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
1.2.3	Initiate procurement planning to inform eAWPB. MoH to prepare the consolidated annual procurement plan (CAPP)	PPICD and HRFMD, DoHS, LMD	<ul style="list-style-type: none"> - Responsibilities defined for preparing CAPP - Develop a module to incorporate APP and CAPP in eAWPB - Using eAWPB finalise the procurement plan along with AWPB 	<p>2016/17</p> <p>2017/18</p> <p>April-May of every FY</p>		<ul style="list-style-type: none"> - PPA, 2007 (clause No. 6) & PPR, 2007 (clause No. 8) - JFA (Clause No. VIII) - GAAP-2 (5.1)
1.3	Improve policy-based budgeting					
1.3.1	MoH to review and develop improved NHSS Results Based Framework with aligning AWPB to strategy and priorities	PPICD and HRFMD, Departments, HEFU	<ul style="list-style-type: none"> - Result based framework developed and included in TABUCS - Link the RBF with budget criteria. TABUCS to provide the analysis of linkage between budget criteria and RBF 	<p>2017/18</p> <p>2018/19</p>		<ul style="list-style-type: none"> - PFMA/CA - Progress to be presented in JAR




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S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
1.3.2	Incorporate MTEF principles at MoH to improve budget submissions to the MoF, NPC and to strengthen linkage between policy and resource allocation	PPICD and HRFMD	<ul style="list-style-type: none"> - Orient MoH officials on concept and approaches for MTEF - MoH prepares MTEF every year - MTEF preparation guideline that includes the policy priorities, scope of expenditure by different types of budget developed and implemented - Integrate MTEF into TABCUS/eAWPB and interface with LMBIS 	2016/17 2017/18 2017/18		<ul style="list-style-type: none"> - PEFA (P-5) - FRA/DFID
1.4	Budget execution-Control in accounting, recording and reporting (Improved funds flow arrangements)					
1.4.1	MoH and Departments to send annual work plans, with authorization letters within stipulated timeframe	PPICD and DoHS	<ul style="list-style-type: none"> - Authorization letter and annual work plan sent to the spending units within 30 days of budget speech 	2017/18		<ul style="list-style-type: none"> - FPR, 2007 - GAAP, (4.2) - FMIP Dec. 2012, (3.1)
1.4.2	Implement a funds flow tracking system to track absorption at spending units.	PPICD	<ul style="list-style-type: none"> - Fund flow tracking system developed in TABUCS and tested and information available on spending (absorption) by spending units - 80% absorption rate reported 	2017/18 2017/18 to 2020/21		<ul style="list-style-type: none"> - GAAP (4.2) - FMIP Dec. 2012, (3.3) - FRA/DFID



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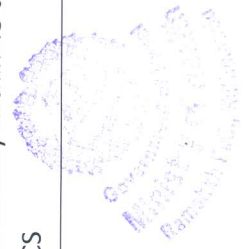
S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
1.4.3	Undertake independent PETS or mini-PETS on priority programme basis	HRFMD in coordination with FCGO	- ToR for PETS - PETS results reviewed and used in resource allocation decisions	2016/17 2017/18 to 2020/21		- JFA, clause No. 62, - OGA audit report of NHSP-2 (2011/12, May 22,2013) - FRA/DFID
2	Strengthen the internal financial controls environment					
2.1	Strengthen the internal financial controls in the MoH at all levels					
2.1.1	Public Financial Management (PFM) Committee within MoH to review improvements in PFM areas	PPICD and HRFMD	- Organise at least one meeting per trimester and report to audit committee - Meetings decisions shared to members & concerned entities within a week of meeting	October, February and June every year 2016/17		
2.1.2	Update and disseminate existing guidelines on internal control procedures and provide training to finance and non-finance staff, including unit chiefs. Maintained risk register framework for internal control	HRFMD	- Revised Internal control guidelines - Improve the absorptive capacity i.e. maintain 80%	2017/18 2017/18		Financial Procedures Regulation, 2007 (2064) clause no. 95(1)
2.1.3	Develop and implement standard e-documentation system to track the flow to recommendation/decision through Memo/Tippani	HRFMD & Administration Division	- Software developed, e-documentation system guidelines prepared - Progress reviewed	2018/19 2018/19-2020/21		Revised on FMIP (4.6) by WB on 1st Sept 2013

Chief (PPICD)

S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
2.1.4	Reduce the volume of virements	HRFMD	<ul style="list-style-type: none"> - Assessment of virements impact and efficiency of virements assessed. - Monitoring framework of virements developed 	End of March 2017 2017/18		<ul style="list-style-type: none"> - Audit reports - FPR, 2008 - FRA/DFID
2.1.5	Improved payroll arrangements: A review of current HR and payroll preparation processes throughout the MoH (including the HuRIS system) to help define responsibilities for validation of payroll records and salary payments in full compliance with regulations	HRFMD & Administration Division	<ul style="list-style-type: none"> - Processes, procedures and controls reviewed and updated and disseminated to HR and payroll officers - Recommendations for the review included in TABUCS 	2017/18 2018/19		<ul style="list-style-type: none"> - PEFA (PI-18) - FRA/DFID
2.1.6	Reduce advance transaction : Reduce advance transaction in expenditure & emphasize payment through banking system & timely clearance of advance	HRFMD/ DoHS	<ul style="list-style-type: none"> - Review the current legal framework, policy guideline on cash advances and provide the policy as well as practical solutions - Alternatives settlement methods developed - Status report on cash advances prepared using TABUCS - Reduced number of unclear advance by 60%, 70%, 80% 	2016/17 2017/18 2017/18 2018/19-2020/21		OAG Audit Report
2.1.7	Conducting Public Expenditure review	HRFMD	Public Expenditure review report	2017/18 and 2020/21		
2.1.8	Conducting Budget Analysis	PPICD	Budget Analysis Report	2017/18-2020/21		

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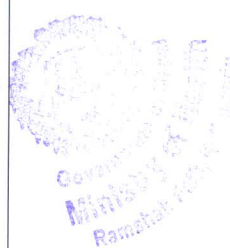
S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
2.1.9	Prepare the Annual Business Plan	PPICD/DoHS/DD A/DoA	Publication of Annual Business Plan with MoH website	2017/18-2020/21		
3	Improved Financial and Management Accounting					
3.1	Regularise the online read only connectivity with FCGO financial database to improve timeliness of FMRs and complete the review of FMR preparation, format and reconciliations.					
3.1.1	Upgrade software at MoH to establish a linkage between PMIS/TSA and TABUCS	HRFMD	Software Upgrade and installed	2017/18		- RFR (WB) App 2 (1.1) - FMIP Dec. 2012, (1.2) - RFR (WB) App 2 (1.3)
3.1.2	Verify the expenditure recorded in TABUCS with TSA	HRFMD	- Submission of FMR within 45 days after the completion of each trimester	2017/18-2020/21		- FMIP Dec. 2012, (4.4)
3.2	Strengthen the existing financial management information system(FMIS) and reporting mechanism					
3.2.1	Update & upgrade the transaction account and budget control system (TABUCS)	PPICD/HRFMD/DoHS	- TABUCS system update & upgrade - Automatic sequential numbering of TABUCS transaction	2017/18		- PEFA (PI-22&23) - RFR (WB) App 2 (1.2) - PEFA (PI-22&23) - FMIP Dec. 2012, (2.1)
3.2.2	TABUCS to build in 'cash advance' feature where there are banking alternatives in place. Whole database access to be developed	HRFMD	Redesigned FMR to incorporate norms and physical progress reports	2017/18		
3.2.3	Prepare IPRs annually within 45 days using TABUCS	MoH HRFMD, DoHS	- IPRs produced from TABUCS	Starting FY 17/18		FMIP Dec. 2012, (2.5)



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Chief (PPICD)

S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
3.2.4	Link TABUCS with (eAWPB) LMBIS to prepare a consistent progress report	MoH PPICD & HRFMD, DoHS	- Linking software between TABUCS/eAWPB to generate budget analysis and progress reporting - Data entry in TABUCS	March 2018		- FMIP Dec. 2012, (2.6) - FRA/DFID/USAI D
3.2.5	Link total annual planning and budgeting of autonomous/semi-autonomous hospitals, including internal revenues, with AWPB model of TABUCS	MoH PPICD & HRFMD, DoHS		FY 2016/17		
3.2.6	Adopt integrated and harmonised accounting and reporting system (in GoN health entities & autonomous/semi-autonomous hospitals) on phase wise in compliance to NPSAS	HRFMD/DoHS/D HO	- NPSAS prepared using TABUCS - The central and local reporting used at all entities	2017/18 2018/19		- OAG-Audit report - FRA/DFID
3.2.7	Continued & enforcement of Performance based contracting (PBC) for hospital services	PPICD & HRFMD	- Performance-based contracts signed with <u>20%, 40%, 60%</u> and <u>80%</u> of the facilities received grants from MoH - MoH annual reports on PBC	2017/18-2020/21 2017/18-2020/2		- PEFA (PI-8) - FMIP Dec. 2012, (4.3)
4	Improved Procurement Management					
4.1	Revised and endorsed procurement improvement plan	PPICD/HRFMD/L MD	PIP prepared and endorsed	2017/18		Refer to PIP
5	External Scrutiny and Audit-timely and follow-up					
5.1	Prevent and reduce audit irregularities					



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Chief (PPICD)

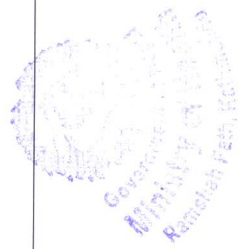
S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
5.1.1.1	Enhance effectiveness of Audit Committee	HRFMD	One meeting per trimester and minutes circulated	2017/18-2020/21		
5.1.1.2	Formation of an Audit Support Committee (ASC) at MoH for effective audit & settlement of audit queries	HRFMD	<ul style="list-style-type: none"> - Form Audit Supportive Committee - Organise at least one meeting per month and report to audit committee - Minutes of Committee 	March 2017		ICMEC, 2015
5.1.1.3	Coordinate through joint interactions with OAG for having improved synergy on health specific audit issues	HRFMD	At least two meeting in a year	Ongoing 2017/18-2020/21		
5.1.1.4	Facilitate to OAG on interface and acquisition of TABUCS data for IT auditing	MoH HRFMD	Data Acquired & access to TABUCS by OAG	2017/18-2020/21		
5.1.1.5	Response on OAG primarily audit report 100%	MoH HRFMD/ Departments/ Cost centres	- Audit report of OAG	35 days after receiving audit report		FPA & Regulations
5.1.1.6	Reduce audit queries against audited amount	HRFMD/DoHS	Audit queries against audited amount will be reduce to 9%, 8%, 7% and 5%	2017/18-2020/21		
5.1.1.7	Update Audit queries records in TABUCS with verification	HRFMD	<ul style="list-style-type: none"> - Up to date Audit queries records in TABUCS - Clearance Audit queries data in TABUCS 	Update every year within October		

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Chief (FPI/CD)

S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
5.1.8	Clearance of recent audit queries & cumulative audit queries	HRFMD/DoHS	<ul style="list-style-type: none"> - Recent audit queries will be cleared more than 75% - Cumulative audit queries: >70% will be submitted >45% will be cleared 	within July Every year		
5.1.9	Audit queries clearance report & Audit status report	HRFMD/DoHS	<ul style="list-style-type: none"> - Status of audit clearance reports produced by spending unit to Departments & MoH - Monthly audit queries clearance report - Yearly audit queries status report 	within September every year		
6	Capacity Building and Coordination					
6.1	Develop the capacity of human resources working in financial management (MoH/Departments and spending units)					
6.1.1	Improve the technical skill of the officials through the various capacity development initiatives	PPICD & HRFMD/DoHS/DA/DoA	<ul style="list-style-type: none"> -Develop training plan for PFM skills competencies framework -Undertake/Establish a professional scholarship programme for PFM officers - Capacity buildings of LMD & Departments - Abroad training/exposure on Financial Management for 6 people from MoH/ Departments 	2017/18 2018/19 2018/19-2020/21		FMIP Dec. 2012, (6)



Chief (PPICD)

S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
6.1.2	Sharing and planning workshop for the members of audit committee	HRFMD	- Organise one orientation/Interaction for audit committee each year	Every year		FMIP Dec. 2012, (6.1)
6.1.3	Build the capacity of Office Chief and Account Chief in PFM cycle	HRFMD/DoHS/D oA/DDA	- Training /workshop at region/province level to office chief & Account chief on formulation of budget, expenditure, accounting, auditing & clearance of audit queries - Training report	Every year		FMIP Dec. 2012, (6.2)
6.1.4	Build the capacity of monitoring authority using TABUCS monitoring system		- Update monitoring template in TABUCS - Training/orientation to monitoring authority	Every year		
6.1.5	Ensure proper implementation of TABUCS through users training	HRFMD/NHTC/D oHS- finance section	- Training for spending units using TABUCS with manual and software - Training report	5 trainings Every year		FMIP Dec. 2012, (6.3)
6.1.6	Update an Audit Clearance Guidelines and Financial Management Handbook and finalize it through workshops	MoH HRFMD	- Updated Audit Clearance Guidelines - Updated Financial Management Handbook	Dec 2018		RFR (WB) App 2 (1.6)
6.1.7	Undertake a review FMIP quality and implementation in preparation for NHSS, and related M&E framework (with EDP support).	PPICD & HRFMD	MIP quality reviewed	Dec 2018		FRA/DFID

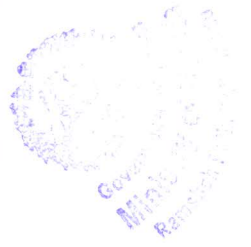
Chief (PPICD)

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S.N.	Key Objectives/Key Activities	Implementing Unit in MoH	Key Indicators	Timeframe FY	Status	Remarks
7	Monitoring and feedback mechanism					
7.1	Develop (with tools) and implement inbuilt online system within TABUCS for recording health sector related fiduciary risks.	MoH PPICD & HRFMD/ PMED	Implement tools developed	July 2017		- OAG Audit report - FRA/DFID
7.2	Strengthen financial monitoring and feedback mechanism	MoH PPICD & HRFMD/ PMED	- Monitoring report	July 2017		- RFR (WB) App 2 (1.7) - FMIP Dec. 2012, (7.1)
7.2.1	Monitoring by MoH	MoH M&E and HRFMD	- Departmental monitoring reports - Regional level monitoring report in coordination with departments - National Centre monitoring reports.	Every year		- FMIP Dec. 2012, (7.1)
7.2.2	Monitoring by Departments	Departments/ Divisions	- Regional monitoring reports in incoordination with MoH	Every year		- FMIP Dec. 2012, (7.2)
7.2.3	Monitoring by Regional Directorate	RHDs	- DPHO/DHO monitoring reports	Every year		- FMIP Dec. 2012, (731)
7.2.4	Monitoring by Districts	DPHO/DHO	- Health post/ centres monitoring reports	Every year		- FMIP Dec. 2012, (7.4)
7.2.5	Feedback to Audit Committee	HRFMD	- Finance section of MoH will report to Audit Committee	Every year		- FMIP Dec. 2012, (7.5)
7.2.6	Feedback to Public Financial Management Committee (PFM)	PPICD/HRFMD	- Departments & MoH monitoring Division will report to FMC	Every year		- FMIP Dec. 2012, (7.6)



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Chief (PPICD)

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