


Appendix
1.1 (A)

DO letter of Principal Secretary, Medical,
Health and Family Welfare, Government of Uttar Pradesh
(Reference : Paragraph no. 1.4.1; page 5)

अर्द्ध शा0प0सं0 579 / PSMH & FW / 2011

संजय अग्रवाल,
आई.ए.एच.
प्रमुख सचिव



उत्तर प्रदेश शासन
चिकित्सा, स्वास्थ्य एवं परिवार कल्याण विभाग
कक्ष संख्या-516, पाँचवां तल, विकास भवन,
उ0प्र0 सचिवालय, लखनऊ - 226 001
लखनऊ: दिनांक: 10 दिसम्बर, 2011

कृपया राष्ट्रीय ग्रामीण स्वास्थ्य मिशन के विशेष आडिट की ड्राफ्ट रिपोर्ट के सम्बन्ध में मेरे अर्द्ध शा0प0सं0 578/2011-12, दिनांक 10 दिसम्बर, 2011 का संदर्भ ग्रहण करने का कष्ट करें। इस सम्बन्ध में आपसे दूरभाष पर हुई वार्ता के क्रम में संशोधित कार्यक्रम की प्रति अग्रेतर कार्यवाही हेतु संलग्न प्रेषित है।
कृपया तदनुसार आवश्यक कार्यवाही कराने का कष्ट करें।
संलग्नक : यथोक्त।

भवदीय,
18/12/2011

DAE (NRHM)
18/12/2011

श्री मुकेश पी0 सिंह,
प्रधान महालेखाकार (सिविल आडिट),
उत्तर प्रदेश, इलाहाबाद।

(संजय अग्रवाल)

Appendix
1.1 (B)

Enclosure of DO letter of Principal Secretary, Medical, Health and Family Welfare, Government of Uttar Pradesh
(Reference : Paragraph no. 1.4.1; page 5)

Revised

Submission of Audit Records/Responses of NRHM Special Audit in the office of Principal Accountant General (Civil Audit), Allahabad

Date	Time	Districts
12.12.2011	10:00 AM	Lucknow, Raebareli, Allahabad and Kanpur
	02:30 PM	Jalaun, Etah, Gorakhpur and Unnao
13.12.2011	10:00 AM	Director General-Medical & Health Services, Director General- Family Welfare
	02:30 PM	State Programme Management Unit (SPMU), NRHM
14.12.2011	10:00 AM	Jhansi, Jaunpur, Mirzapur, Bareilly and Budaun
	02:30 PM	All civil construction agencies UPPCL, LACCFED, PACCFED and C&DS
15.12.2011	10:00 AM	Bahraich, Agra, Moradabad, Azamgarh and Ballia
	02:30 PM	Shahjahanpur, Kushinagar, Bulandshahr, Deoria and Varanasi

Appendix 1.2

Audit Sample

(Reference: Paragraph no. 1.4.3; page 7)

Sl. No	District	Blocks	CHCs	PHCs	Addl. PHC	SCs	VHSCs
1	Agra	3	3	3	-	12	17
2	Allahabad	3	2	2	2	12	21
3	Azamgarh	3	2	1	3	13	22
4	Bahraich	3	1	2	3	12	24
5	Ballia	5	5	5	-	15	25
6	Bareilly	3	-	3	3	12	24
7	Budaun	5	1	4	5	15	24
8	Bulandshahar	3	2	1	3	12	20
9	Deoria	3	2	3	1	12	24
10	Etah	3	3	3	-	12	22
11	Gorakhpur	3	2	2	2	9	18
12	Jalaun	3	3	3	-	12	17
13	Jaunpur	3	2	2	2	11	22
14	Jhansi	3	1	5	-	12	14
15	Kanpur Nagar	3	2	4	-	12	13
16	Kushi Nagar	3	3	3	-	12	21
17	Lucknow	3	3	3	-	12	19
18	Mirzapur	3	1	5	-	12	23
19	Moradabad	3	2	1	3	12	22
20	Raebareli	3	-	3	3	12	24
21	Shahjahanpur	3	1	2	3	12	23
22	Unnao	3	2	2	2	9	9
23	Varanasi	3	2	2	2	9	18

Appendix 1.3

Major records not furnished at State level (Reference: Paragraph no. 1.4.5; page 7)

(₹ in crore)

Sl. No.	Issues on which records were sought	Year	Amount	Reasons as attributed by audited entity
Director General, National Programmes, Monitoring and Evaluation Balance Sheet / Accounts				
1	Supporting books of accounts for Annual Accounts – Trial Balances, Grouping files, Consolidation sheets, Journal vouchers, paid vouchers and Journal Book	2005-06 to 2006-07	1277.06	Reasons not furnished

Note : The reports of GoI's Review Committee, Joint Review Committee and NRHM Review Committee of May 2011; Rural Health Statistics, 2010 of GoI etc. were made use of, to the required extent, wherever records were not made available by the State Government.

Appendix 1.4

Major records which were not available as per reply of audited entity

(Reference: Paragraph no. 1.4.5; page 7)

(₹ in crore)

Sl. No.	Issues on which records were sought	Year	Amount	Reasons as attributed by audited entity
Lucknow				
1	Records related to all scheme of NRHM in DHS, Lucknow	2009-10 and 2010-11	40.71	Records had been seized by the CBI
2	All records related to medicine and equipment purchase, utilisation certificate, stock position in CHC, Sarojani Nagar, Lucknow	2009-10 and 2010-11	2.34	
3	All records related to medicine and equipment purchase, utilisation certificate, stock position in CHC, Mall, Lucknow	2005-06 to 2010-11	4.30	Records (2005-06 to 2008-09) not traceable and the rest seized by the CBI
4	(i) All records related to medicine and equipment purchase, utilisation certificate, stock position	2009-10 to 2010-11	2.07	
	(ii) Records of pulse polio in CHC-Kakori, Lucknow	2005-06 to 2006-07	Indeterminable	
Kanpur Nagar				
1	Cash Book, ledger, pass book, tender file, quotation file, purchase file, cheque issue register, bill register, stock book, voucher book of RCH-II	April 2005 to December 2006	2.28	Records missing. FIR lodged
2	Cash Book, ledger, pass book, tender file, quotation file, purchase file, cheque issue register, bill register, stock book, voucher book of Routine Immunisation and Pulse polio	April 2005 to August 2008	10.63	
Unnao				
1	Cash Book, vouchers, Counter foil of cheque book of sub-centres - Band Hamirpur, Banther, Basaina	2005-06 to 2010-11	0.02	Not maintained
	VHSCs - Basaina, Poni, and Sayedpur - (PHC- Achalganj)	2008-09 to 2010-11	0.02	
	Cash Book of sub-centres, Bharatipur and Raghukhera	2008-09 to 2010-11	0.02	Not maintained
2	All records of sub-centre, Ghatampurkala (PHC, Bighapur)	2005-06 to 2010-11	0.01	The incharge of sub centre stated that the records were locked up by the landlord of the building

3	Cash Book along with vouchers of :			
	(i) RCH Flexi Pool	2007 – 08	0.20	Not maintained due to shortage of manpower
	(ii) B Mission Flexi Pool	2007 – 08	0.07	
	(iii) RCH Flexi Pool	2008 – 09	0.26	
	(iv) B Mission Flexi Pool	2008 – 09	0.35	
(v) R.K.S. (CHC Miyaganj)	2008-09 to 2009-10	0.09		
Raebareli				
1	(i) Cash Book, Vouchers, Counter foils of cheque book of sub centre, Ralpur	2005–06 to 2010 – 11	0.01	Not maintained
	(ii) Cash Book, Vouchers, Counter foils of cheque book of sub centre, Deopur (PHC Sareni)	2008–09 to 2010 - 11	Less than 0.01	
2	Cash Book, Vouchers, Counter foils of cheque book of VHSC (i) Deopur (PHC Sareni)	2008–09 to 2010 –11	0.01	Not maintained
	Cash Book, Vouchers, Counter foils of cheque book of VHSC (ii) Ram Kheda (PHC Sareni)	2008–09 to 2010–11	0.01	
Allahabad				
1	Bank Reconciliation Statement of each bank account and pass books of accounts for the months 3/2006, 3/2007, 3/2008, 3/2009, 3/2010 and 3/2011 (CHC Manda and PHC Mauaima)	2005-06 to 2010-11	Indeterminable	Reasons not furnished
2	JSY beneficiary verification related records (CHC Manda and PHC Mauaima)	2005-06 to 2010-11	Indeterminable	Not maintained
3	Number of JSY beneficiaries verified at block level and number of beneficiaries verified by district level authorities - (PHC Pratappur)	2005-06 to 2010-11	Indeterminable	Not maintained
4	Monthly Bank Reconciliation Statement (PHC Pratappur)	2005-06 to 2010-11	Indeterminable	Not maintained
Bulandshahar				
1	Cash Book and Bank Reconciliation Statement of Tubectomy in District Hospital (Female), Bulandshahar	2005-06 to 2008-09 and 2010-11	0.66	Reasons not furnished
	Cash Book and Bank Reconciliation Statement of JSY in District Hospital (Female), Bulandshahar	2005-06 to 2007-08	0.73	
2	Cash Book of RCH Flexipool, Additionalities under NRHM and pulse polio (PHC Malagarh)	2008-09	0.60	Reasons not furnished

3	Bank Reconciliation Statement	2005-06 to 2007-08	0.36	Reasons not furnished
	Cheque receipt register and Cheque issue register	2005-06 to 2009-10	1.53	
	Bank Statement of MOIC	2005-06 to 2006-07	0.09	
	Cash Book of pulse polio (CHC Lakhawati)	2005-06 to 2010-11	0.93	
4	Cash Book of pulse polio	2005-06 to 2009-10	0.79	Records not handed over by the predecessor and warning given by the audited entity
	Cash book and Ledger (CHC Gulawati)	2005-06 to 2007-08	Indeterminable	
Construction Records				
Lucknow (Headquarter Construction agency- LACCFED)				
1	MBs and related records on the basis of which advances to contractor/supplier were made by LACCFED headquarter up to June 2011	2010-11	14.10	Not available at headquarter Lucknow
Agra				
1	Records related to construction of road by UPRNN in District Hospital (Male) campus	2010-11	0.15	Records not handed over by UPRNN to UPPCL

Note : The reports of GoI's Review Committee, Joint Review Committee and NRHM Review Committee of May 2011; Rural Health Statistics, 2010 of GoI etc. were made use of, to the required extent, wherever records were not made available by the State Government.

Appendix

2.1

Action on 'lessons learnt'

(Reference : Paragraph no. 2.1.3 (k); page 11)

Sl. No.	Gist of lessons learnt	Remedial action taken
1	Need to establish system of concurrent and midterm evaluation for corrective action	No action taken
2	Community convergence with other departments, PRIs etc., needs to be established	No new initiative taken

Appendix 2.2

Essential requirement for preparation of VHAPs (Reference : Paragraph no. 2.1.8; page 16)

Sl. No.	The NRHM framework prescribed the following essential requirements of context specific and habitation/household specific planning:
1	Constitution of planning team and committees with clearly demarcated responsibilities at each level
2	Engagement of professionals on contract basis to meet planning needs
3	Broad norms for planning activities specifying what is to be taken up and space for diversity and innovations
4	Preparation of training modules for planning teams and finalization of survey format for household survey, Family Health Cards, Village Health Register, mapping of non-governmental providers and health facility surveys
5	Organisation of large scale activities like health camps, public hearings to make the planning process activity intensive
6	Involvement of women's groups and community based organizations in planning activity
7	Release of untied grants to VHSCs
8	Recruitment and relevant training of ASHAs/ANMs
9	Convergent local action along with other departments

Appendix 2.3

Junior High Schools selected under School Health Programme

(Reference : Paragraph no. 2.2.6.1; page 20)

Sl. No.	Name of Block	Name of Junior High School
1	Kaundhiyara	Aamba
2	-do-	Baruli
3	-do-	Belwa
4	-do-	Daahi
5	-do-	Dadhi
6	-do-	Deora
7	-do-	Gaura
8	-do-	Karma
9	-do-	Kathauli
10	-do-	Kaundhiyara
11	-do-	Kheri
12	-do-	Kukudi
13	-do-	Osha
14	-do-	Panwar
15	-do-	Pawanri
16	-do-	Piprahata
17	-do-	Rajapur
18	-do-	Semari
19	-do-	Umari Tal ka pura
20	-do-	Umari Tal ka Purwa (Umari)
21	Pratappur	Bagheri
22	-do-	Chanethu
23	-do-	Janghai
24	-do-	Mathoi
25	-do-	Patwan

Appendix 2.4

Primary Schools not selected for SHP, but where teachers were trained (Reference : Paragraph no. 2.2.6.1; page 20)

Sl. No.	Name of Block	Name of Primary School
1	Mauaima-	Alawalpur
2	-do-	Amanganj
3	-do-	Ismailpur
4	-do-	Markhamau
5	-do-	Pilkhuaa
6	-do-	Shabazpur
7	-do-	Umarpur
8	Kaundhiyara	Bakarawa
9	-do-	Bargohna Kala
10	-do-	Bari Bazaria
11	-do-	Chak Sangat Das
12	-do-	Danpur
13	-do-	Ghoshi
14	-do-	Khiptiriya
15	-do-	Mawaiya
16	-do-	Nawgawa

Appendix 2.5

Financial irregularities noticed in expenditure of RKSs (Reference : Paragraph no. 2.3.5.5; page 24)

(₹ in crore)

Sl. No	District	Unit	Year	Audit findings	Amount
1	Allahabad	CMO	2008-11	Utilisation of corpus funds for CHCs/PHCs and APHCs by CMO itself.	0.26
2	Budaun	BHPC, Asafpur	2008-09	Non-maintenance of cash book, ledger, stock register and cheque issue register. Payments made against unnumbered bills on plain papers.	0.06
3	-do-	CHC, Dataganj	2008-09	Drawal of funds in his own name by the MOIC and cash disbursement against bills on plain papers, unnumbered bills including payment of ₹ 1.59 lakh to a vendor without TDS.	0.08
4	Moradabad	DH(Male)	2007-11	Cash book, asset register, cheque receipt/issue register not maintained. Fund utilised on construction works without recording the measurements.	0.33
5	-do-	DH (Female)	2007-08	Expenditure on inadmissible construction works.	0.20
6	-do-	-do-	2008-09	Expenditure on inadmissible items such as payment of wages to sweepers, grass cutting, purchase of medicines etc.	0.03
7	-do-	CHC, Billari	2007-08	Expenditure on inadmissible construction works without inviting tenders/quotations.	0.04
8	-do-	CHC, Billari	2008-09	Purchase of stationery and electrical items by diverting funds.	0.02
9	-do-	CHC, Sambhal	2010-11	Utilisation of funds for maintenance of sub-centres without involving PRIs.	0.04
10	Shahjahanpur	DH (Female)	2010-11	Release of funds not entered into the cashbook.	0.15
11	Ballia	PHC, Bansdih	2009-11	Utilisation of RKS fund pertaining to APHCs, Kharaun and Chandpur.	0.03
12	-do-	PHC, Pandah	2010-11	Purchase of paint, <i>Snowcem</i> , brush etc. from a mobile shop.	0.01
13	-do-	CHC, Sonbarsa	2008-09 & 2010-11	Repair and electrical works by MOIC without approval of RKS.	0.07
14	Varanasi	Pandit Deen Dayal Hospital	2010-11	Against the decision of RKS for purchase of x-ray plates, pathological reagents, generator fuel, beds etc, procurement of mobile handsets for doctors and security guards.	0.01
15	Gorakhpur	PHC, Brahmpur	2008-10	Against the admissibility of transport facility to the patients under emergency for medical treatment, cash payments were made without any justification. Neither the registration number of vehicles nor the details of journey were on records. Vouchers did not have the signatures of MOIC. The payments were made without any acknowledgement.	0.02
16	Jaunpur	CMO	2008-11	Purchase of mobile handsets etc.	0.08

Appendix Financial data under NRHM during the financial years 2005-11 3.1 (A) (Reference: Paragraph no. 3.2; page 27)

(₹ in crore)

Sl. No.	Programme	2005-06			2006-07			2007-08			2008-09			2009-10			2010-11		
		A	R	E	A	R	E	A	R	E	A	R	E	A	R	E	A	R	E
1	RCH-II	251.37	169.73	26.21	322.43	156.00	87.12	155.80	192.72	240.91	503.25	373.25	459.16	533.68	533.68	555.97	605.90	605.90	655.09
2	Additionalities under NRHM	0.00	129.52	1.10	293.58	241.77	41.31	513.22	417.21	91.98	432.93	305.43	300.53	570.86	542.30	602.67	671.97	671.97	943.95
3	Routine immunisation	36.39	32.34	13.03	26.85	20.49	25.60	26.00	46.44	32.52	33.74	31.13	43.69	40.55	40.55	47.03	33.94	33.94	46.50
4	PPI	150.00	155.11	147.17	160.44	160.44	145.68	176.17	176.17	151.37	249.28	249.28	189.07	219.22	234.20	171.99	178.58	0.00	128.66
5	Infrastructure Maintenance	238.40	238.40	314.90	254.55	243.41	330.10	350.99	350.99	359.19	383.96	403.96	447.99	382.57	497.57	765.12	465.60	772.06	800.92
6. Disease Control Programmes																			
a	Integrated Disease Surveillance	0.00	0.23	0.00	8.88	0.00	0.00	26.79	2.50	0.00	2.27	0.00	0.00	5.77	2.75	1.96	2.34	0.00	2.90
b	National Iodine Deficiency Disorders Control	0.06	0.13	0.09	0.08	0.09	0.09	0.14	0.14	0.05	0.24	0.09	0.05	0.24	0.00	0.00	0.18	0.00	0.00
c	National Leprosy Eradication Programme	1.09	0.17	0.55	4.33	0.47	0.83	0.77	4.25	0.54	6.05	5.20	4.21	5.77	5.23	0.00	5.72	4.26	3.65
d	National Programme for Control of Blindness	9.49	9.49	9.80	9.90	11.34	11.33	12.88	13.13	22.15	41.27	41.28	38.69	36.34	36.31	23.07	35.00	28.78	32.54
e	National Vector Borne Control	12.08	29.39	29.39	19.37	21.59	21.59	21.52	16.18	16.18	31.83	20.08	20.09	27.43	20.00	15.10	41.95	27.31	18.03
f	Revised National TB Control Programme	27.19	29.47	31.00	29.99	38.95	40.16	40.82	39.04	41.58	42.78	45.21	42.58	47.95	43.91	29.49	55.94	47.15	33.11
	Total	726.07	793.98	573.24	1130.40	894.55	703.81	1325.10	1258.77	956.47	1727.60	1474.91	1546.06	1870.38	1956.50	2212.40	2097.12	2191.37	2665.35

A indicates Allocation; R indicates Release; and E indicates Expenditure

Appendix 3.1 (B)

Summary of financial data under NRHM during the years 2005-11

(Reference: Paragraph no. 3.2; page 27)

(₹ in crore)

Sl. No.	Name of Programme	Allocation	Releases	Expenditure	Balance
1	RCH-II	2372.43	2031.28	2024.46	6.82
2	Additionalities under NRHM	2482.56	2308.20	1981.54	326.66
3	Routine immunisation	197.47	204.89	208.37	-3.48
4	PPI	1133.70	975.20	933.94	41.26
5	Infrastructure Maintenance	2076.07	2506.39	3018.22	-511.83
6	Disease Control Programmes				
a	Integrated Disease Surveillance	46.05	5.48	4.86	0.62
b	National Iodine Deficiency Disorders Control	0.94	0.45	0.29	0.16
c	National Leprosy Eradication Programme	23.72	19.57	9.78	9.79
d	National Programme for Control of Blindness	144.88	140.34	137.59	2.75
e	National Vector Borne Control	154.18	134.55	120.38	14.17
f	Revised National TB Control Programme	244.67	243.73	217.92	25.81
	Total	8876.66	8570.08	8657.35	-87.27

Appendix 3.2

Statement showing fund releases by Gol and percentage of rush of expenditure in March during 3 years up to 2010-11 (Reference: Paragraph no. 3.3.2; page 34)

Sl. No.	Programme	2008-09						2009-10				2010-11			
		Amount	Instal-ments released	Released in March	Percentage released in March	Amount	Instal-ments released	Released in March	Percentage released in March	Amount	Instal-ments released	Released in March	Percentage released in March		
1	RCH Flexipool	373.25	3	160.73	43	533.68	3	0	0	606.07	4	0	0		
2	Mission Flexipool	305.43	2	271.75	89	470.86	5	59.11	13	743.41	3	0	0		
3	Immunisation/RI	222.23	7	0	0	56.43	4	10.13	18	33.94	3	0	0		
4	RNTCP	33.34	6	8.50	25	30.20	6	2.14	7	30.58	3	0	0		
5	Vector Borne	5.79	3	0	0	8.82	4	0	0	6.66	2	0	0		
6	NPCB (Blindness)	41.89	10	0	0	36.31	7	8.50	23	28.78	3	8.55	30		
7	Leprosy	5.20	2	2.18	42	3.75	2	0	0	5.28	2	0	0		
8	Deafness	0.42	5	0	0	0.38	1	0	0	0	0	0	0		
9	IDSP	0	0	0	0	2.28	2	0	0	0.47	1	0	0		
10	Mental Health	0	0	0	0	7.02	2	7.02	100	15.56	2	0	0		
11	Pulse polio	0	0	0	0	276.5	9	11.24	4	0	0	0	0		
	Total	987.55	2 to 10	443.16	25 to 89	1426.23	1 to 9	98.14	4 to 100	1470.75	1 to 4	8.55	30		

Appendix 3.3

Statement showing rush of State share of fund in March during three years up to 2010-11

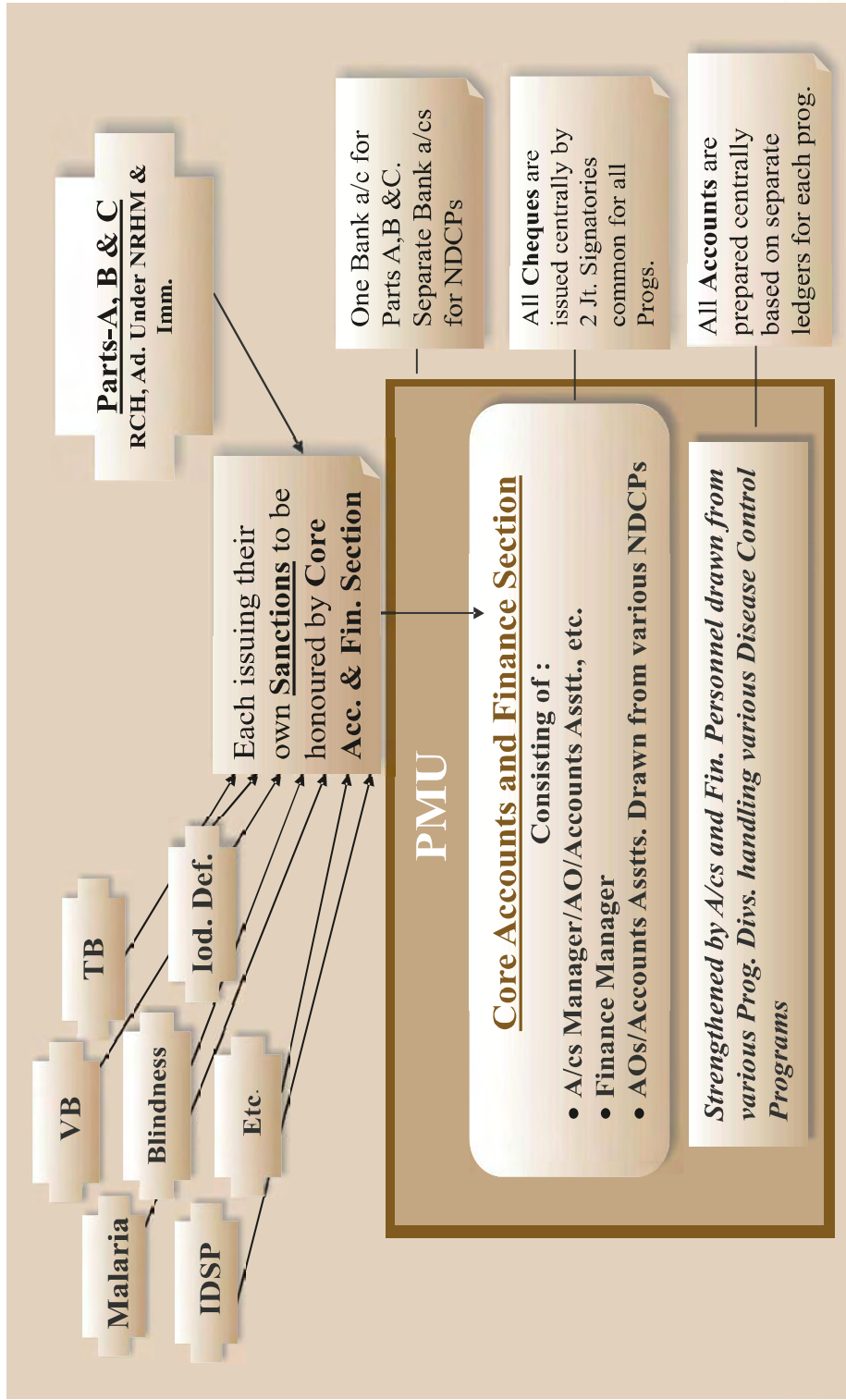
(Reference: Paragraph no. 3.3.2; page 34)

(₹ in crore)

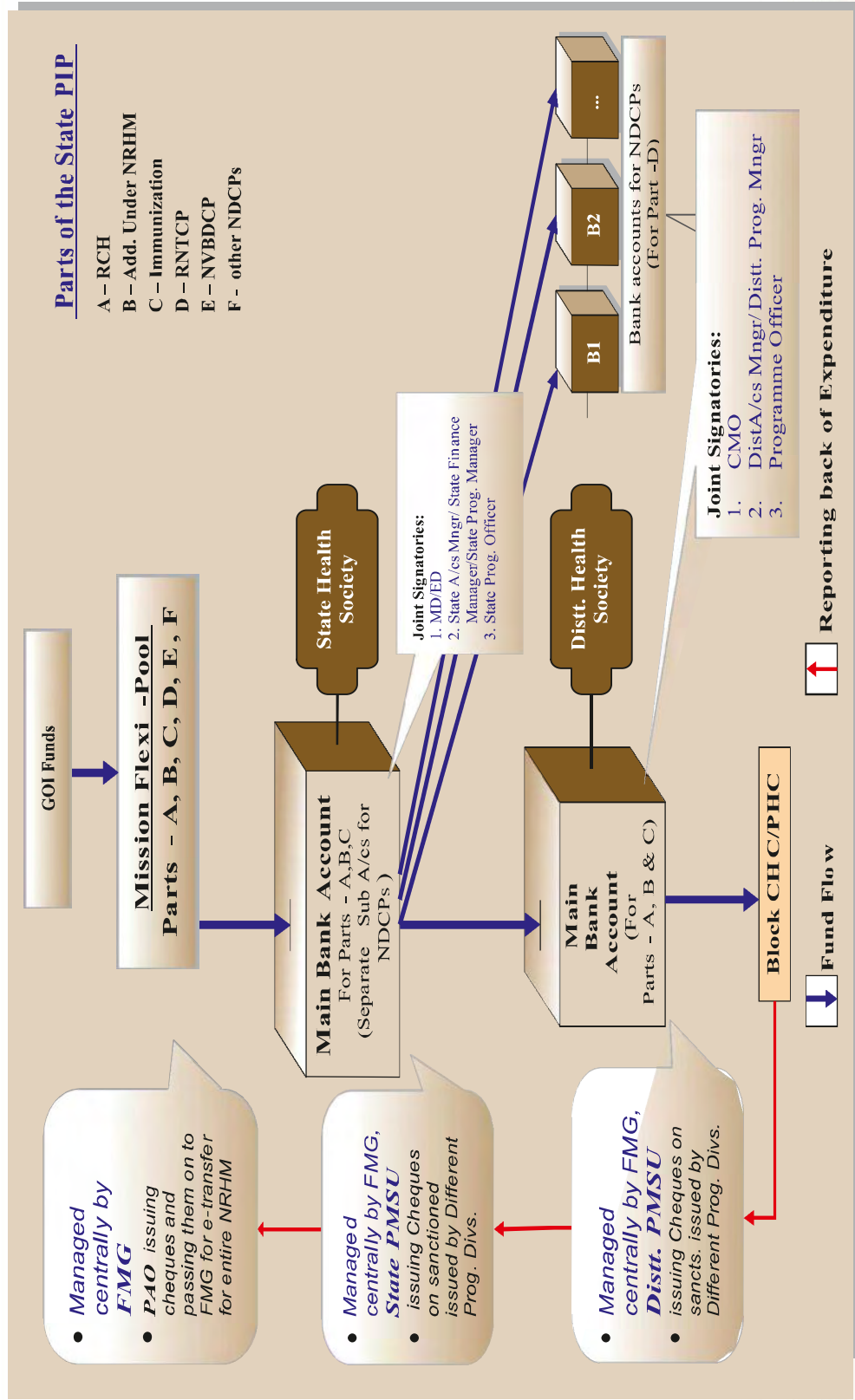
Year	No of Instalments	Month of release	Amount	Amount released in March	Percentage of release in March
2008-09	2	October and March	225.00	112.50	50
2009-10	4	September to March	255.52	105.52	41
2010-11	3	November and March	317.49	125.81	40
Total	2 to 4	-	798.01	343.83	43

Appendix 3.4 Redefined Finance and Accounts Functions and Processes in DHS

(Reference: Paragraph no. 3.4.2; page 35)

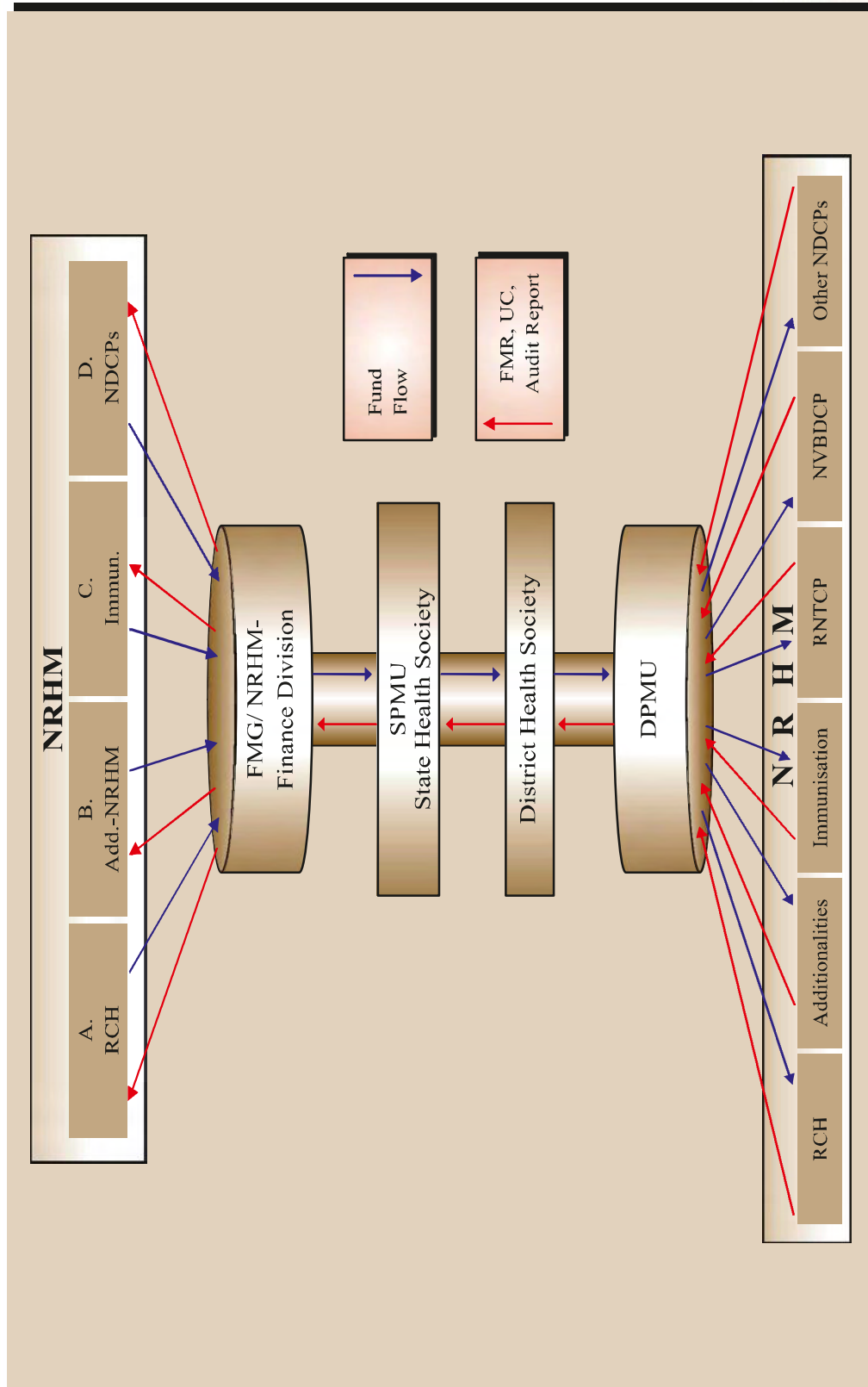


Appendix 3.5 Fund flow reporting process under NRHM (Reference: Paragraph no. 3.4.2; page 35)



Appendix 3.6

Fund Management at SHS and DHS level
(Reference: Paragraph no. 3.4.2; page 35)



Appendix 3.7

Irregular transfer of funds by Director General, National Programmes Monitoring and Evaluation (Reference: Paragraph no. 3.4.4; page 37)

(₹ in crore)

Period	Month	Activity/Work	Amount	Number of districts to which drafts/ cheques issued
2009-10	March 2010	Wall Painting	4.88	71
2010-11	May 2010	Procurement of De-worming Tablets	2.48	71
	December 2010	Procurement of Drugs and Consumables at Health Posts	2.30	67
	December 2010	Procurement of De-worming Tablets	2.95	71
	December 2010	Procurement of IFA Tablets	10.33	71
	February 2011	Training of VHSC Members	10.56	71
	February 2011	Procurement of spectacles	2.00	71
	February 2011	IEC Activities under PPNDT	1.00	71
Total			36.50	

Appendix 3.8

Effects of deficient accounting records on internal controls (Reference: Paragraph no. 3.7; page 40)

Sl. No.	Accounts books/ Registers not maintained	Purpose and control envisaged	Status of maintenance of record	Resultant effect on financial control and monitoring
1	Journal and journal vouchers	Journal is maintained to book expenditure against advances	Not maintained	<ul style="list-style-type: none"> The adjustment of expenditure is not routed through books of account; Statements of expenditure (SoE) figures differ with ledger figures.
2	Bank or paid vouchers	Vouchers for each transaction is prepared by the writer of the Cash Book and checked by the computer accountant.	Not maintained in proper format and not checked	<ul style="list-style-type: none"> Vouchers not kept in serial order but kept in respective files; Vouchers not marked paid and cancelled to prevent misuse.
3	Ledger	To disclose date-wise and head-wise expenditure through bank/ adjustment vouchers	Expenditure against advances not routed through ledgers by SHS and DHSs	<ul style="list-style-type: none"> Expenditure against advances not booked and reflected in accounts; Utilisation position against advances with units not available; and Financial figures not available for preparation of reliable SoEs/FMRs.
4	Cheque/ Draft Register	Ensure that transactions do not escape entry in the Cash Book.	Not maintained	Accounting of all receipts/ disbursements in the books of accounts could not be ensured.
5	Fixed Assets Register	Existence of fixed assets to prevent defalcation of assets.	Not maintained	Detailed position of assets not available to facilitate physical verification and determine shortages.
6	Register of Non-consumable stores	To exercise effective control over procurement, payment and consumption.	Not maintained at SHS, DGNPME, DHSs, DGMH etc.	No control over physical possession of items possible.
7	Register of Temporary Advances	To facilitate regular review of utilisation of advances to staff, suppliers/ contractors and departmental units.	Not maintained anywhere	The progress against advances not effectively monitored even though 80 <i>per cent</i> of programme expenditure is against advances to units.
8	Budget Receipt and Control Register	To indicate datewise and head-wise details of allotment received and progress of expenditure.	Not maintained at SHS and DHSs.	Budgetary control is not exercised to avoid excesses over allotment in various schemes in a systematic manner.
9	Bank Reconciliation Statement	To ensure correctness of bank balance and to detect fraudulent drawal from bank timely.	Not done monthly by DHSs and not done by most of CHCs/PHCs	Cases of excess drawals were found recorded in Cash Books.

A Case Study

(A) Improper maintenance of Cash books and related records: During 2005-08, cash books were not maintained. Scrutiny of cash books for the period 2008-11 revealed:

- (i) Entries in the cash book were not made properly. In many places, it was mentioned against the details of payee 'Paid to' but no name was mentioned.
- (ii) Vouchers in respect of expenditure of ₹ 1.49 crore out of ₹ 3.20 crore spent during 2008-11 were not made available to audit. It included advances drawn by the Superintendent for cash payment of sterilization compensation and incentives to doctors and promoters.
- (iii) An unauthorised bank account in the name of Superintendent, Manda was in operation (Punjab National Bank, Branch Manda, account no: 439536). In this account, transactions relating to JSY were made, but no details of transactions and records viz. Bank statement, cash book, vouchers etc. were made available.

On being pointed out, the Superintendent accepted the audit comments.

(B) Utilisation of RKS funds: CHC Manda received ₹ 11.19 lakh during 2009- 11¹ in respect of corpus fund, AMG and untied fund, but details of expenditure were not furnished separately. Scrutiny of vouchers made available revealed that:

- (i) Seven supply orders amounting to ₹ 2.68 lakh for supply of towels, dustbins, buckets, stationery etc. were issued to M/s Sahyogi Enterprises, Katra, Allahabad, between January 2010 and December 2010. Four more supply orders, amounting to ₹ 1.60 lakh, were issued to M/s Sahyogi Enterprises, New Katra, Allahabad, for maintenance work such as painting, white washing etc. on 10.01.2010. Similarly, five supply orders amounting to ₹ 3.65 lakh were issued to M/s Laxmi Associates, Naini, Allahabad, for supply of stationery and toiletry items on 01.02.2011. On the same day, the same firm was issued four other supply orders amounting to ₹ 2.10 lakh for supply of doors/windows and white washing. Details of quotations, comparative charts, stock and issue registers were not furnished to Audit. Further, none of the supply orders bore the supply order number. As such, ₹ 10.03 lakh was paid to two firms, which were considered competent for tasks as varied as supply of stationery to execution of civil works. Significantly, the above expenditure was not even approved by the RKS. Incidentally, the RKS had not met even once since its constitution (3 December 2008).

(C) Utilisation of untied and AMG funds

- (i) During 2009-11², ₹ 26.10 lakh was made available to Superintendent, Manda for untied grant for 63 VHSCs. The Superintendent was to transfer the fund to the bank accounts of VHSCs. Scrutiny revealed that the entire amount of ₹ 26.10 lakh was shown "spent on VHSC" in the cash book but Superintendent did not make available bank invoices, bank statement/passbook, vouchers in respect of above to Audit. On being asked for the above, he stated (October 2011) that vouchers were not in position to be put up to Audit. The Superintendent further stated that ₹ 6.22 lakh (in respect of untied fund for 15 VHSCs) out of ₹ 26.10 lakh, as mentioned above, was spent at CHC level as these VHSCs did not have bank accounts. Vouchers in support of this expenditure were not made available to audit.

¹ Records in respect of 2005-09 were not made available to audit.

² Superintendent did not make available the records relating to 2005-09.

- (ii) Seven sampled VHSCs did not make available the cash book, ledgers, vouchers, bank statement/bank pass book etc. due to which transfer of fund from CHC to VHSCs, as shown by the Superintendent, also could not be verified. The concerned ANMs stated that they did not have any records in respect of VHSCs.
- (iii) In respect of untied funds for sub centres during 2009-11, ₹ 4.13.lakh was made available to CHC, Manda for onward transfer to 27 sub centres. Scrutiny revealed that the Superintendent did not transfer the aforesaid fund to sub centres and spent the entire amount at CHC level. He did not produce any vouchers in respect of above expenditure.
- (iv) ₹ 0.86 lakh was made available to CHC Manda in respect of AMG for sub centres during 2009-11. The Superintendent did not transfer the fund to any sub centre and spent the entire amount at CHC level. No voucher in respect of this expenditure was made available to audit.
- (v) During 2008-11, ₹ 7.56 lakh, spent on hiring vehicles under immunisation programme, was shown as paid in cash to drivers, instead of vehicle owners. Audit observed that in violation of financial rules, no tenders/quotations were invited.
- (vi) 12 RCH camps³ were to be organised every year at CHC during 2009-11 on different dates. No records viz. performance report of camps, OPD register, Medicines consumption registers etc. was available at CHC. Records revealed that ₹ 0.61 lakh was spent on organisation of RCH camps during 2009-11. In the absence of records the expenditure could not be verified. Superintendent replied (October 2011) that records would be maintained in future.
- (vii) Audit observed that vaccines viz; BCG, OPV, DPT, TT, Measles and DT were not available during eight to 235 days during 2005-11. This hindered programmes of Routine Immunisation and also Intensive Pulse Polio Immunisation.

Audit further observed that the Deep Freezer (225 litres) had gone out of order on 14.05.2009 and the same was not repaired upto 31.05.2009. It was further observed that 2300 doses of Polio vaccines made available during 05 May 2009 to 8 May 2009 were destroyed on 16.05.2009 as they were stated to have been spoilt. The Superintendent stated that the vaccines were destroyed as they had entered 'Stage-III'⁴. The District Immunisation Officer (DIO) stated that at the time of issue of vaccines to CHC, Manda, the vaccines were in 'Stage-I'. The DIO further stated that he was not aware of the reasons for destroying the vaccines and stated that explanation of Superintendent would be called for.

³ In 2009-10: 18 camps were to be organised.

⁴ Stage I vaccines are "fit for use" and vaccines in Stages III and IV are "not fit for use".

Appendix 3.10

Statement showing closing balances of the DHSs which does not include interest income

(Reference: Paragraph no. 3.8.1 (c); page 41)

(₹ in crore)

Sl. No.	DHS	2007-08	2008-09	2009-10
1.	Agra	0.81	4.62	8.44
2.	Allahabad	0	0.4	1.77
3.	Azamgarh	0	0	2.79
4.	Bahraich	0	0.15	0.45
5.	Bareilly	0.37	0.93	2.21
6.	Budaun	0	0	0.14
7.	Bulandshahar	2.48	2.33	1.80
8.	Deoria	0	1.91	1.89
9.	Etah	0	0.61	0.74
10.	Gorakhpur	0.03	0.24	5.47
11.	Jalaun	1.76	1.36	1.55
12.	Jaunpur	0.25	2.31	1.40
13.	Jhansi	0.66	1.48	2.10
14.	Kanpur Nagar	0.75	1.94	1.75
15.	Kushi Nagar	0	0.57	0.94
16.	Lucknow	0	0.57	3.18
17.	Mirzapur	0	0.5	1.10
18.	Moradabad	0	0.87	2.47
19.	Raebareli	0	0.09	0.66
20.	Shahjahanpur	0.23	0	1.55
21.	Unnao	2.37	0.53	5.23
22.	Varanasi	0	0.02	1.04
TOTAL		9.71	21.43	48.67

Appendix 3.11

Statement showing unexplained difference between opening and closing balance of advances (included under the head Loans and Advances on the assets side of the Balance Sheet) as of March 2010
(Reference: Paragraph no. 3.8.2.1 (b); page 41)

(₹ in crore)

Sl. No.	Scheme	Head of account and schedule no.	Opening balance	Fund released	Expenditure	Closing balance	Unexplained difference
1.	RCH Flexipool	Schedule IV B-District level figures (sheet 1)	24.81	0	0	53.58	28.77
2.	Mission Flexipool	Schedule IV B-District figures (sheet 1)	23.97	0	0	30.32	6.35
3.	Immunisation	Schedule IV B-District level figures (sheet 1)	4.67	0	0	5.74	1.07
4.	Mental Health	Schedule IV D - District level figures	0	0	0	5.28	5.28
5.	Deafness Programme	Schedule IV D- State level figures (with DG FW)	0	0	0	0.31	0.31
6.	Deafness Programme	Schedule IV D - State level figures (with DG, MH)	0	0	0	0.53	0.53
7.	Blindness control	Schedule IV E- State level figures (with DG, FW)	0	0	0	13.42	13.42
8.	Blindness control	Schedule IV E - District level figures	0.81	0	0	0.41	-0.40
Total			54.26	0	0	109.59	55.33

Appendix 3.12

Statement showing difference in transfer of balance from State Health Society to District Health Societies

(Reference: Paragraph no. 3.9.2.2; page 46)

(₹ in crore)

Sl. No.	DHS	Year	As per SHS	As per DHS	Difference
1	Azamgarh	2009-10	30.31	30.23	0.08
2	Budaun	2009-10	25.22	25.14	0.08
3	Deoria	2009-10	21.29	20.97	0.32
4	Gorakhpur	2009-10	32.85	32.64	0.21
5	Jalaun	2009-10	12.03	11.99	0.04
6	Jaunpur	2009-10	28.95	28.82	0.13
7	Jhansi	2009-10	13.96	13.88	0.08
8	Kushi Nagar	2009-10	22.13	22.06	0.07
9	Moradabad	2009-10	22.87	22.62	0.25
10	Shahjahanpur	2009-10	20.65	20.38	0.27
11	Varanasi	2009-10	21.38	21.31	0.07
Total			251.64	250.04	1.60

Appendix 3.13

Statement showing difference between monthly FMRs and March FMRs

(Reference: Paragraph no. 3.9.2.3; page 46)

(₹ in crore)

Sl. No.	DHS	Year	Total expenditure as per monthly FMR	Cumulative expenditure shown in FMR of March	Difference
1	Azamgarh	2010-11	19.84	22.42	2.58
2	Budaun	2010-11	27.04	27.83	0.79
3	Bulandshahr	2009-10	20.68	21.10	0.42
4	Deoria	2009-10	19.19	19.13	0.06
5	Deoria	2010-11	24.08	24.21	0.13
6	Jaunpur	2009-10	23.28	24.65	1.37
7	Moradabad	2009-10	24.51	24.18	0.33
8	Moradabad	2010-11	24.10	23.97	0.13
9	Raebareli	2009-10	19.58	21.09	1.51
10	Raebareli	2010-11	26.02	25.99	0.03
11	Shahjahanpur	2010-11	18.61	18.75	0.14
12	Varanasi	2009-10	19.40	19.68	0.28
13	Varanasi	2010-11	22.51	22.67	0.16
Total			288.84	295.67	7.93

Appendix 3.14

Difference in Closing and Opening Balance of FMRs (Reference: Paragraph no. 3.9.2.3; page 46)

(₹ in crore)

DHS	CB as per FMR		OB as per FMR		Difference
	Year	Amount	Year	Amount	
Azamgarh	2008-09	2.44	2009-10	1.37	1.07
Bareilly	2009-10	5.16	2010-11	5.59	0.43
Deoria	2009-10	5.40	2010-11	5.12	0.28
Jaunpur	2008-09	3.26	2009-10	3.50	0.24
	2009-10	7.68	2010-11	7.91	0.23
Moradabad	2009-10	5.87	2010-11	5.25	0.62
Shahjahanpur	2008-09	0.81	2009-10	1.75	0.94
	2009-10	4.42	2010-11	5.01	0.59
Varanasi	2009-10	2.62	2010-11	3.14	0.52

Appendix 3.15

Statement showing temporary inter-scheme transfers (Reference: Paragraph no. 3.9.2.4; page 46)

(₹ in crore)

Sl. No.	District	Year	Inter-scheme transfer		Amount	
			From	To		
1.	Allahabad	2008-09	RCH Flexipool	Mission Flexipool	0.25	
2.	Bareilly	2007-08	Mission Flexipool	RCH Flexipool	0.10	
3.	Budaun	2007-08	Mission Flexipool	RCH Flexipool	0.02	
4.		2007-08	Mission Flexipool	RCH Flexipool	0.40	
5.		2007-08	Mission Flexipool	RCH Flexipool	0.10	
6.		2007-08	Mission Flexipool	RCH Flexipool	0.25	
7.		2007-08	Mission Flexipool	RCH Flexipool	0.55	
8.		2007-08	RCH Flexipool	Mission Flexipool	0.50	
9.		2007-08	Mission Flexipool	RCH Flexipool	0.01	
10.		2008-09	Mission Flexipool	RCH Flexipool	0.10	
11.		2008-09	RCH Flexipool	Mission Flexipool	0.10	
12.		2008-09	Mission Flexipool	RCH Flexipool	0.68	
13.		2008-09	Mission Flexipool	RCH Flexipool	0.24	
14.		2008-09	Mission Flexipool	RCH Flexipool	0.19	
15.		2008-09	Mission Flexipool	RCH Flexipool	0.10	
16.		2008-09	Mission Flexipool	RCH Flexipool	0.15	
17.		2008-09	RCH Flexipool	Mission Flexipool	0.01	
18.		2008-09	RCH Flexipool	Mission Flexipool	0.15	
19.		2009-10	Mission Flexipool	RCH Flexipool	0.25	
20.		2009-10	RCH Flexipool	Mission Flexipool	0.25	
21.		Bulandshahar	2007-08	Mission Flexipool	Immunisation	0.01
22.			2007-08	Mission Flexipool	RCH Flexipool	0.01
23.	2008-09		RCH Flexipool	Mission Flexipool	0.2	
24.	2009-10		RCH Flexipool	Mission Flexipool	0.17	
25.	2009-10		RCH Flexipool	Mission Flexipool I	0.15	
26.	Deoria	2008-09	RCH Flexipool	Mission Flexipool	0.01	
27.		2009-10	Mission Flexipool	RCH Flexipool	0.22	
28.		2010-11	RCH Flexipool	Mission Flexipool	1.00	
29.		2010-11	RCH Flexipool	Mission Flexipool	0.26	
30.		2010-11	Mission Flexipool	RCH Flexipool	1.26	

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31.	Jaunpur	2007-08	Mission Flexipool	Immunisation	0.32
32.		2007-08	RCH Flexipool	Mission Flexipool	0.05
33.		2007-08	Mission Flexipool	Immunisation	0.01
34.		2008-09	RCH Flexipool	Immunisation	0.32
35.	Kanpur Nagar	2009-10	Mission Flexipool	RCH Flexipool	0.02
36.		2010-11	Mission Flexipool	RCH Flexipool	0.01
37.	Raebareli	2007-08	RCH Flexipool	Mission Flexipool	1.53
38.		2008-09	RCH Flexipool	Mission Flexipool	1.56
39.	Shahjahanpur	2007-08	Mission Flexipool	Immunisation	0.28
40.		2007-08	Mission Flexipool	Immunisation	0.28
41.		2007-08	Immunisation	Mission Flexipool	0.28
42.		2008-09	Mission Flexipool	RCH Flexipool	0.32
43.		2008-09	RCH Flexipool	Mission Flexipool	0.32
44.		2008-09	RCH Flexipool	Mission Flexipool	0.65
45.		2008-09	Mission Flexipool	DHS	0.30
46.		2008-09	Mission Flexipool	RCH Flexipool	0.65
47.		2008-09	Mission Flexipool	DHS	0.20
48.	Varanasi	2007-08	Mission Flexipool	Immunisation	0.27
Total					15.06