

Appendix

8.1

Target and achievement for institutional deliveries (Reference: Paragraph no. 8.1.1; page 136)

District	Year	No of pregnant women registered (in lakh)	No. of beneficiaries of cash payments (in no.)	No. of institutional deliveries		Domiciliary deliveries (In number)	Percentage shortfall in institutional deliveries in comparison to 70% of registered pregnant women
				Target (in no.)	Achievement (in no.)		
Agra	2005-06	1.30	NA	NA	NA	NA	NA
	2006-07	1.43	NA	NA	NA	NA	NA
	2007-08	1.41	14213	NA	13234	979	86.59
	2008-09	1.38	33654	31650	33417	237	65.41
	2009-10	1.35	38068	40040	37979	89	59.81
	2010-11	1.26	39809	38398	39728	81	54.96
Allahabad	2005-06	NA	NA	NA	NA	NA	NA
	2006-07	1.70	NA	NA	NA	NA	NA
	2007-08	1.58	9068	NA	9068	4090	91.80
	2008-09	1.56	36050	NA	36050	2311	66.99
	2009-10	1.58	58226	NA	58226	640	47.35
	2010-11	1.43	69489	NA	69489	327	30.58
Azamgarh	2005-06	1.26	0	45654	45660	54632	48.23
	2006-07	1.25	0	46359	41584	52832	52.48
	2007-08	1.29	0	45826	39222	56979	56.56
	2008-09	1.42	0	46880	38476	57248	61.29
	2009-10	1.44	0	48528	52841	41073	47.58
	2010-11	1.07	0	71163	55116	27385	26.51
Bahraich	2005-06	0.79	1500	NA	1124	35862	97.97
	2006-07	0.80	1713	NA	1490	39960	97.34
	2007-08	0.87	9568	NA	9568	41285	84.29
	2008-09	0.95	21712	18670	19850	39325	70.15
	2009-10	0.85	33999	31534	32794	57253	44.88
	2010-11	0.92	44729	40310	44325	35923	31.17
Ballia	2005-06	0.89	1423	33901	34348	38357	44.87
	2006-07	0.80	2265	32276	32482	30251	42.00
	2007-08	0.85	NA	32276	27912	27641	53.09
	2008-09	0.90	NA	26230	21686	2861	65.58
	2009-10	1.00	NA	39100	33124	30551	52.68
	2010-11	0.70	NA	36130	44556	27217	9.07
Bareilly	2005-06	0.60	NA	NA	NA	NA	NA
	2006-07	0.76	2042	NA	344	1698	99.35
	2007-08	0.83	12288	15670	8476	3812	85.41
	2008-09	0.84	22237	21000	19235	3002	67.29
	2009-10	1.09	31320	29000	28585	2719	62.54
	2010-11	1.08	31895	31000	30913	982	59.11
Bulandshahar	2005-06	0.93	59	NA	59	21161	99.91
	2006-07	0.86	4539	NA	3663	24883	93.92
	2007-08	0.81	11749	NA	11434	35868	79.83

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	2008-09	0.93	24802	19990	24337	36512	62.62
	2009-10	0.92	34450	29800	34282	33952	46.77
	2010-11	0.96	35652	34053	35579	30326	47.06
Deoria	2005-06	1.04	NA	32975	35566	50521	51.15
	2006-07	1.02	NA	32043	33505	45339	53.07
	2007-08	1.01	NA	34680	17868	60980	74.73
	2008-09	1.08	NA	32293	33089	48487	56.23
	2009-10	1.04	NA	32293	41587	30088	42.88
	2010-11	0.90	NA	32293	45550	22131	27.70
Etah	2005-06	0.83	NA	NA	NA	NA	NA
	2006-07	0.76	NA	NA	NA	NA	NA
	2007-08	0.73	NA	NA	13234	908	74.10
	2008-09	0.75	NA	32000	37417	619	28.73
	2009-10	0.52	NA	40000	37979	154	-4.34
	2010-11	0.49	NA	38000	39728	114	-15.83
Gorakhpur	2005-06	1.41	0	43524	42787	55870	56.65
	2006-07	1.41	0	44421	45329	54876	54.07
	2007-08	1.40	17241	44421	38398	59772	60.82
	2008-09	1.59	39116	44854	36843	52180	66.90
	2009-10	1.57	49662	49936	50001	58760	54.50
	2010-11	1.15	55002	68079	56100	35365	30.31
Jalaun	2005-06	NA	NA	NA	NA	NA	NA
	2006-07	NA	NA	NA	NA	NA	NA
	2007-08	0.17	13289	NA	10803	2406	9.22
	2008-09	0.17	18960	NA	17699	1261	-48.73
	2009-10	0.22	21342	21000	20823	519	-35.21
	2010-11	0.22	22849	21000	22595	254	-46.72
Jaunpur	2005-06	1.48	0	51351	49816	74447	51.92
	2006-07	1.38	3930	45904	49944	78894	48.30
	2007-08	1.34	5347	45505	26731	93599	71.50
	2008-09	1.41	0	46549	31704	67659	67.88
	2009-10	1.60	0	39900	44643	64888	60.14
	2010-11	1.29	0	44430	48970	45905	45.77
Jhansi	2005-06	0.49	NA	NA	NA	NA	NA
	2006-07	0.58	NA	NA	NA	NA	NA
	2007-08	0.57	12251	NA	10666	1581	73.27
	2008-09	0.54	21629	NA	20694	935	45.25
	2009-10	0.60	25887	NA	25470	417	39.36
	2010-11	0.61	25457	NA	25255	202	40.85
Kanpur Nagar	2005-06	1.33	NA	47812	47335	42495	49.16
	2006-07	1.44	NA	48551	39182	27025	61.13
	2007-08	1.48	NA	48475	28472	46091	72.52
	2008-09	1.56	NA	49489	46606	43771	57.32
	2009-10	1.60	NA	55147	55861	48064	50.12
	2010-11	1.53	NA	75266	57853	8233	45.98
Mirzapur	2005-06	0.61	NA	NA	NA	NA	NA

	2006-07	0.65	2247	1376	1376	1940	96.98
	2007-08	0.71	14400	12359	12359	2041	75.13
	2008-09	0.83	23956	22335	23335	621	59.84
	2009-10	0.83	31990	31026	31026	964	46.60
	2010-11	0.81	38583	38234	38234	349	32.57
Moradabad	2005-06	0.92	NA	NA	NA	NA	NA
	2006-07	0.87	5492	7977	5492	NA	90.98
	2007-08	1.10	18325	17691	18325	3108	76.20
	2008-09	1.06	27446	23640	27446	723	63.01
	2009-10	1.13	31380	31980	31380	348	60.33
	2010-11	1.11	34689	31652	34689	121	55.36
Raebareli	2005-06	0.95	0	33192	30439	34425	54.23
	2006-07	1.03	0	33705	28106	31728	61.02
	2007-08	0.94	0	33407	34449	29579	47.65
	2008-09	1.05	0	40170	43184	20708	41.25
	2009-10	1.02	0	37800	48707	17012	31.78
	2010-11	1.10	0	45769	51872	13994	32.63
Shahjahanpur	2005-06	0.76	NA	NA	NA	NA	NA
	2006-07	0.81	570	NA	423	147	99.25
	2007-08	0.86	5579	NA	5364	215	91.09
	2008-09	0.87	17818	13000	16812	1006	72.39
	2009-10	0.91	27042	25000	26473	569	58.44
	2010-11	0.84	29399	27000	29177	222	50.38
Unnao	2005-06	0.85	0	33270	27286	27553	54.14
	2006-07	0.80	0	31672	24936	27531	55.47
	2007-08	0.75	0	31400	13010	31419	75.22
	2008-09	0.93	0	32123	26854	25277	58.75
	2009-10	0.97	0	32123	32058	22540	52.79
	2010-11	0.87	0	58596	36378	15824	40.27
Varanasi	2005-06	0.84	347	NA	NA	347	NA
	2006-07	0.80	3598	NA	1676	1922	97.01
	2007-08	0.93	14412	NA	14352	60	77.95
	2008-09	0.77	24458	NA	23504	954	56.39
	2009-10	0.99	34684	NA	34366	318	50.41
	2010-11	1.13	38950	NA	38881	69	50.85

NA: not available

Appendix 8.2

Excess payment

(Reference: Paragraph no. 8.1.3.1; page 138)

District/CHC/ PHC	Year	No. of beneficiaries	No. of beneficiaries paid at rural rates	No. of rural beneficiaries scrutinized	No. of beneficiaries paid at rural rates without address proof
DH(F), Mirzapur	2007-08	2029	631	503	265
	2008-09	4764	3840	1138	68
	2009-10	6869	5633	1811	1461
	2010-11	8803	7435	2303	1568
DH(F), Bulandshahar	2007-08	4309	3344	472	165
	2008-09	6374	5062	587	205
	2009-10	7338	5992	544	184
	2010-11	7958	6406	666	260
CMS (F) Hospital Khurja, Bulandshahar	2007-08	728	660	-	612
	2008-09	2030	1828	-	470
	2009-10	2519	2283	-	05
	2010-11	3204	2949	-	07
CMS Government combined Hospital Sikandrabad, Bulandshahar	2007-08	436	326	152	98
	2008-09	782	576	200	90
	2009-10	1262	941	310	80
	2010-11	1609	1322	370	70
Total		61014	49228	9056	5608

Appendix 8.3

Non-payment of transportation charges (Reference: Paragraph no. 8.1.3.4; page 139)

District	Period	Number of beneficiaries to whom transportation charges was not paid	Amount of transportation charges not paid (₹ in lakh)
DHS Shahjahanpur	2007-11	6200	15.50
DHS, Deoria	2008-11	17617	44.04
DHS, Azamgarh	2008-11	18081	45.20
DHS, Jhansi	2007-11	11435	28.59
Total		53333	133.33

Appendix 8.4

Belated payment of incentive (Reference: Paragraph no. 8.1.3.5; page 139)

Name of unit	Period	Number of beneficiaries to whom incentive was not paid at the time of discharge	Amount of incentive (₹ in lakh)	Period of delay from the date of discharge
CHC, Lakhauti, Bulanshahr	2007-08 to 2010-11	3411	47.75	30 to 270 days
DH (F), Raebareli	2007-08	126	1.35	05 to 60 days
CHC, Mauranipur, Jhansi	2007-08 to 2010-11	14411	201.75	30 to 780 days
PHC, Asafpur, Budaun	2008-09	818	10.86	30 to 240 days
PHC, Chittaura, Bahraich	2009-10 to 2010-11	259	3.63	8 to 119 days
PHC, Tejwapur, Bahraich	2010-11	2604	36.46	8 to 54 days
Total		21629	301.80	

Appendix 8.5

Payment of incentive to persons other than the beneficiaries (Reference: Paragraph no. 8.1.3.6; page 139)

Name of unit	Year	Number of cases in which compensation received by a person other than beneficiary	Rate of compensation (in ₹)	Total amount paid (in ₹)	Payment of incentive made to
A.H.M. & Dufferin Hospital, Kanpur Nagar	2006-07	383	1000	383000	Husband, relatives
	2007-08	15	1000	15000	Husband, relatives
	2008-09	436	1000	436000	Husband, relatives
CHC, Machhalishahar, Jaunpur	2006-07	171	700	119700	ANM/ASHA
	2006-07	35	500	17500	ANM/ASHA
	2007-08	450	1400	630000	ANM/ASHA
	2008-09	1822	1400	2550800	ANM/ASHA
	2009-10	293	1400	410200	ANM/ASHA
	2010-11	944	1400	1321600	ANM/ASHA
PHC, Rampur, Jaunpur	2007-08	241	1400	337400	ANM
		82	500	41000	
	2010-11	155	1400	217000	ANM/ASHA
	2010-11	1	500	500	ANM/ASHA
PHC, Tejwapur, Bahraich	2007-08	232	1400	324800	Husband/Father-in-law/ASHA
	2008-09	2256	1400	3158400	Husband/Father-in-law/ASHA
	2009-10	396	1400	554400	Husband/Father-in-law/ASHA
Total		7912		10517300	

(Source : Information collected during audit)

Appendix 8.6

Status of sterilization and achievements in test checked 22 districts

(Reference: Paragraph no. 8.2.1.1; page 143)

Name of District	Year	Total target for sterilization	Achievement		Percentage Achievement		
			Vasectomy	Tubectomy	Vasectomy	Tubectomy	Sterilization
Agra	2005-06	21095	82	9725	0.4	46	46
	2006-07	21095	51	8414	0.2	40	40
	2007-08	21095	16	8239	0.08	39	39
	2008-09	21095	51	9705	0.2	46	46
	2009-10	21095	29	8580	0.1	41	41
	2010-11	21095	107	8546	0.5	41	41
	Total	126570	336	53209	0.3	42	42
Allahabad	2005-06	28868	375	23654	1.0	82	83
	2006-07	28868	117	21005	0.4	73	73
	2007-08	28868	369	21085	1.0	73	74
	2008-09	28868	845	18881	3.0	65	68
	2009-10	28868	274	17509	1.0	61	62
	2010-11	28868	501	17053	2.0	59	61
	Total	173208	2481	119187	1.0	69	70
Azamgarh	2005-06	23085	32	10568	0.1	46	46
	2006-07	23085	12	10743	0.1	47	47
	2007-08	23085	36	11966	0.2	52	52
	2008-09	23085	47	11269	0.2	49	49
	2009-10	23085	85	9390	0.4	41	41
	2010-11	23085	78	8826	0.3	38	39
	Total	138510	290	62762	0.2	45	46
Baharaich	2005-06	13925	30	5633	0.2	40	41
	2006-07	13925	5	5431	0.04	39	39
	2007-08	13925	9	5186	0.06	37	37
	2008-09	13925	22	4729	0.2	34	34
	2009-10	13925	4	4665	0.03	34	34
	2010-11	13925	14	4937	0.1	35	36
	Total	83550	84	30581	0.1	37	37
Ballia	2005-06	16075	73	9087	0.5	57	57
	2006-07	16075	16	8873	0.1	55	55
	2007-08	16075	26	9013	0.2	56	56
	2008-09	16075	28	7811	0.2	49	49
	2009-10	16075	61	8027	0.4	50	50
	2010-11	16075	39	6643	0.2	41	42
	Total	96450	243	49454	0.3	51	52
Budaun	2005-06	17931	23	3183	0.1	18	18
	2006-07	17931	2	2179	0.01	12	12
	2007-08	17931	147	1869	0.8	10	11
	2008-09	17931	196	3545	1.0	20	21
	2009-10	17931	110	3462	0.6	19	20
	2010-11	17931	81	2485	0.5	14	14
	Total	107586	559	16723	0.5	16	16

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Bareilly	2005-06	21036	99	6674	0.5	32	32
	2006-07	21036	17	5902	0.08	28	28
	2007-08	21036	125	6696	0.6	32	32
	2008-09	21036	359	7843	2.0	37	39
	2009-10	21036	392	5448	2.0	26	28
	2010-11	21036	216	4952	1.0	24	25
	Total	126216	1208	37515	1.0	30	31
Bulandshahar	2005-06	17072	98	6830	0.6	40	41
	2006-07	17072	21	5432	0.1	32	32
	2007-08	17072	41	6491	0.2	38	38
	2008-09	17072	133	6456	0.8	38	39
	2009-10	17072	193	5603	1.0	33	34
	2010-11	17072	209	5041	1.0	30	31
	Total	102432	695	35853	0.7	35	36
Deoria	2005-06	15952	3	6888	0.02	43	43
	2006-07	15952	3	7281	0.02	46	46
	2007-08	15952	10	8354	0.06	52	52
	2008-09	15952	19	8116	0.1	51	51
	2009-10	15952	23	7176	0.1	45	45
	2010-11	15952	13	6000	0.08	38	38
	Total	95712	71	43815	0.07	46	46
Etah	2005-06	16293	1	3003	0.01	18	18
	2006-07	16293	1	3234	0.01	20	20
	2007-08	16293	9	4285	0.06	26	26
	2008-09	8690	0	5374	0.0	62	62
	2009-10	8690	20	2807	0.2	32	33
	2010-11	8690	0	2076	0.0	24	24
	Total	74949	31	20779	0.04	28	28
Gorakhpur	2005-06	22114	48	15903	0.2	72	72
	2006-07	22114	18	13893	0.08	63	63
	2007-08	22114	17	15907	0.08	72	72
	2008-09	22114	22	14668	0.1	66	66
	2009-10	22114	24	13409	0.1	61	61
	2010-11	22114	81	11611	0.4	53	53
	Total	132684	210	85391	0.2	64	65
Jalaun	2005-06	8499	0	6511	0.0	77	77
	2006-07	8499	2	6810	0.02	80	80
	2007-08	8499	42	7581	0.5	89	90
	2008-09	8499	60	6363	0.7	75	76
	2009-10	8499	140	5548	2	65	67
	2010-11	8499	40	4915	0.5	58	58
	Total	50994	284	37728	0.6	74	75
Jaunpur	2005-06	22856	32	13888	0.1	61	61
	2006-07	22856	16	15882	0.07	69	70
	2007-08	22856	15	15613	0.06	68	68
	2008-09	22856	31	15681	0.1	69	69
	2009-10	22856	13	13534	0.06	59	59
	2010-11	22856	37	12042	0.2	53	53
	Total	137136	144	86640	0.1	63	63

Jhansi	2005-06	10201	19	13209	0.2	129	130
	2006-07	10201	13	13016	0.1	128	128
	2007-08	10201	34	12175	0.3	119	120
	2008-09	10201	38	10461	0.4	103	103
	2009-10	10201	13	9664	0.1	95	95
	2010-11	10201	24	9297	0.2	91	91
	Total	61206	141	67822	0.2	111	111
Kanpur Nagar	2005-06	24179	193	9518	0.8	39	40
	2006-07	24179	73	9647	0.3	40	40
	2007-08	24179	185	8881	0.8	37	37
	2008-09	24179	322	9767	1	40	42
	2009-10	24179	270	9495	1	39	40
	2010-11	24179	1142	7335	5	30	35
	Total	145074	2150	54643	1	38	39
Kushi Nagar	2005-06	16902	4	9074	0.02	54	54
	2006-07	16902	3	9238	0.02	55	55
	2007-08	16902	1	13021	0.01	77	77
	2008-09	16902	46	12532	0.3	74	74
	2009-10	16902	27	11197	0.2	66	66
	2010-11	16902	6	9257	0.04	55	55
	Total	101412	87	64419	0.09	64	64
Mirzapur	2005-06	12356	440	12026	4	97	101
	2006-07	12356	204	11293	2	91	93
	2007-08	12356	316	12202	3	99	101
	2008-09	12356	428	11710	3	95	98
	2009-10	12356	142	9830	1	80	81
	2010-11	12356	45	9708	0.4	79	79
	Total	74136	1575	66169	2	89	91
Moradabad	2005-06	21901	12	5338	0.05	24	24
	2006-07	21901	9	5929	0.04	27	27
	2007-08	21901	15	6864	0.07	31	31
	2008-09	21901	22	6467	0.1	30	30
	2009-10	21901	15	5241	0.07	24	24
	2010-11	21901	24	4397	0.1	20	20
	Total	131406	97	34236	0.07	26	26
Raebareli	2005-06	16784	21	4625	0.1	28	28
	2006-07	16784	16	6470	0.1	39	39
	2007-08	16784	113	8495	0.7	51	51
	2008-09	16784	72	7538	0.4	45	45
	2009-10	16784	51	6683	0.3	40	40
	2010-11	16784	35	6690	0.2	40	40
	Total	100704	308	40501	0.3	40	41
Shahjahanpur	2005-06	14896	173	3884	1	26	27
	2006-07	14896	29	5224	0.2	35	35
	2007-08	14896	72	4869	0.5	33	33
	2008-09	14896	58	4674	0.4	31	32
	2009-10	14896	52	3931	0.3	26	27
	2010-11	14896	39	3159	0.3	21	21
	Total	89376	423	25741	0.5	29	29

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Unnao	2005-06	15776	58	4105	0.4	26	26
	2006-07	15776	8	4485	0.05	28	28
	2007-08	15776	14	5619	0.09	36	36
	2008-09	15776	59	5989	0.4	38	38
	2009-10	15776	41	4654	0.3	30	30
	2010-11	15776	20	3853	0.1	24	25
	Total	94656	200	28705	0.2	30	31
Varanasi	2005-06	18396	343	14379	2	78	80
	2006-07	18396	424	14062	2	76	79
	2007-08	18396	842	16146	5	88	92
	2008-09	18396	596	13867	3	75	79
	2009-10	18396	285	12374	2	67	69
	2010-11	18396	138	13261	0.8	72	73
	Total	110376	2628	84089	2	76	79
Year-wise Total	2005-06	396192	2159	197705	0.5	50	50
	2006-07	396192	1060	194443	0.3	49	49
	2007-08	396192	2454	210557	0.6	53	54
	2008-09	388589	3454	203446	0.9	52	53
	2009-10	388589	2264	178227	0.6	46	46
	2010-11	388589	2889	162084	0.7	42	42
Grand Total	2354343	14280	1146462	0.6	49	49	

(Source : Information collected from government)

Appendix 8.7 (A)

Status of targets and achievements in the State: Spacing method

(Reference: Paragraph no. 8.2.1.2; page 144)

Year	IUD insertion				Oral pills cycle		Distribution of condom	
	T	A	Shortfall	Percentage Shortfall	T	A	T	A
2005-06	26.11	19.92	6.19	23.71	NA	7.82	NA	15.16
2006-07	26.11	18.55	7.56	28.95	NA	8.43	NA	17.21
2007-08	26.11	19.43	6.68	25.58	NA	8.22	NA	16.89
2008-09	26.11	21.05	5.06	19.38	NA	8.58	NA	15.25
2009-10	26.11	15.22	10.89	41.71	NA	6.93	NA	9.75
2010-11	26.11	15.44	10.67	40.87	NA	3.43	NA	8.13
Total	156.66	109.61	47.05	30.03	NA	43.41	NA	82.39

(Source: Information collected during audit)

NA: Not Available T: Target and A: Achievement

Appendix 8.7 (B)

Status of targets and achievements: Spacing method (Reference: Paragraph no. 8.2.1.2; page 144)

Yearwise achievement in 22 test checked districts								
Year	IUD				Condoms		O. Pills	
	T	A	Shortfall	Percentage shortfall	T	A	T	A
2005-06	10.59	8.07	2.52	23.80	NA	6.07	NA	3.00
2006-07	10.61	7.32	3.29	31.01	NA	7.18	NA	3.24
2007-08	10.61	7.20	3.41	32.14	NA	6.56	NA	3.09
2008-09	10.41	8.09	2.32	22.29	NA	5.85	NA	3.40
2009-10	10.41	5.46	4.95	47.55	NA	3.34	NA	2.72
2010-11	10.41	5.60	4.81	46.21	NA	3.13	NA	1.22
Total	63.04	41.74	21.3	33.79		32.13		16.67

(Source: Information collected during audit) T: Target and A: Achievement

Appendix 8.8

Loss on account of excess wastage (Reference: Paragraph no. 8.4.2; page 149)

For the limited purpose of working out the approximate figure of loss on account of wastage, the price of polio vaccine in June 2009 has been assumed constant over the period 2007-2011. The price includes Handling Fee (@ 2.25 per cent), and Contingency (@ 10 per cent) which GoI paid to UNICEF Supply Division.

The currency exchange rate is 1US \$ = ₹ 47.7459, the exchange rate in June 2009.

For 18,04,32,000 doses (90,21,600 units), GoI paid UNICEF Supply Division US \$ 2,63,88,812.36 in June 2009. GoI sought to revise the payable to US \$ 2,35,46,502.90, as per its MoU with UNICEF. The findings pertain to a sample of three districts comprising Etah, Jalaun, and Moradabad. For this calculation Audit has assumed the lesser of the two, as actual paid.

Number of doses (purchased by GoI in June 2009)	18,04,32,000.00	(A)
Number of units (Doses/20)	90,21,600.00	(B)
Amount paid (in US\$)	US \$ 2,35,46,502.90	(C)
Amount paid (in ₹, assuming June 2009 exchange rates)	₹ 112,42,48,973.00	(D)
Cost per dose (D/B)	₹ 6.23	(E)
Total excess wastage (units) in selected districts	58,18,311	(F)
Loss on account of excess wastage(F x E)	₹ 3,62,48,077.53	

(Source: GoI, Ministry of Health & Family Welfare, Letter No. T 13020/01/2009-Imm, dated 19 June 2009)

Loss on account of excess wastage of vaccine ₹ 3.62 crore

Appendix 8.9

Fraudulent payments on hiring of vehicles (Reference: Paragraph no. 8.5.4; page 153)

Sl. No.	District	Vehicle Number	Year	Amount (In ₹)	Nature of irregularity
1.	Kanpur Nagar (CHC, Kalyanpur)	UP-77-A-3996	2008-09	16800	Truck
		UP-78 AT-1435	2008-09	16800	Truck
		UP-78 AT-3102	2008-09	16800	Truck
		UP-42 T-2024	2008-09	16800	Truck
		UP-78 A-4506	2008-09	2400	Scooter
		UP- 78 V- 8953	2009-10	11200	Motorcycle
		UP-78 BN- 5587	2010-11	6300	Truck
		UP- 78 X-5698	2010-11	9600	Scooter
		UP-78 BZ-4652	2010-11	1600	Motorcycle
2.	Allahabad	UP-70AK-2132	2009-10	22,400	Motorcycle
		UP-70R-1213	2009-10	24,800	Motorcycle
			2010-11	5,600	
UP-70X-7636	2009-10	18,400	Motorcycle		
3.	Shahjahanpur	UP-27H-7652	2009-10	2,100	Motorcycle
		UP-27D-3858	2009-10	2,200	Motorcycle
		UP-27C-3765	2009-10	44000	Scooter
		UP-27-7777	2010-11	6,900	District Magistrate Shahjahanpur's vehicle
4.	Raebareli (PHC, Khiro)	UP-32AD-1542	2007-08	3,200	Moped
		UP-33-4774	2007-08	2,400	Motorcycle
		UP-65G-7359	2007-08	34,400	Motorcycle
		UP-33F-5151	2007-08	20,800	Motorcycle
			2008-09	8,800	
			2009-10	10,400	
			2010-11	1,600	
		UP-33-5454	2009-10	6,400	Motorcycle
			2010-11	1,600	
		UP-33-2660	2010-11	15,200	Moped
UP-33CC-7122	2010-11	2,16,000	Motorcycle		
Raebareli (PHC, Fursat Ganj)	UP-33J-5735	2007-08	6,400	Motorcycle	
		2008-09	6,400		
		2009-10	6,400		
		2010-11	4,000		

Sl. No.	District	Vehicle Number	Year	Amount (In ₹)	Nature of irregularity	
		UP-33J-3799	2007-08	6,400	Motorcycle	
			2008-09	6,400		
			2009-10	6,400		
			2010-11	4,000		
	Raebareli (PHC, Sareni)	UP-33BF-5866	2007-08	6,960	Motorcycle	
				2008-09		6,968
				2009-10		5,013
				2010-11		4,355
			UP-35F-5656	2007-08	6,960	Motorcycle
				2008-09	6,968	
				2009-10	5,013	
				2010-11	4,355	
	Raebareli (PHC, Maharajganj)	UP-33D-3063	2007-08	47,025	Motorcycle	
	Raebareli (PHC, Bela Mela)	UP-32L-5941	2007-08	42,730	Motorcycle	
				2008-09		40,390
				2009-10		34,830
				2010-11		29,650
			UP-33A-1000	2007-08	7,110	Delivery Van
				2008-09	6,140	
				2009-10	4,740	
				2010-11	3,950	
	Raebareli (PHC, Jagatpur)	UP-33-4986 L	2009-10	4,800	Motorcycle	
				2010-11		4,000
			UP-33G-8032	2009-10	800	Motorcycle
			UP-33F-1100	2010-11	28,000	Motorcycle
				2010-11	45,600	
		Raebareli (PHC, Shivgarh)	UP-33A-6262	2008-09	34,300	Delivery Van
				2009-10	38,500	
				2010-11	14,900	
	Raebareli (PHC, Jatua Tappa)	UP-33C-6574	2007-08	48,764	Motorcycle	
				2008-09		43,664
				2009-10		38,955
				2010-11		69,040
			UP-32N-1849	2007-08	41,564	Motorcycle
				2008-09	6,464	
				2009-10	4,672	

Sl. No.	District	Vehicle Number	Year	Amount (In ₹)	Nature of irregularity	
			2010-11	29,040		
		UP-33-3381	2007-08	6,464	Scooter	
			2008-09	6,464		
			2009-10	4,672		
			2010-11	25,040		
		UP-33P-6186	2008-09	6,464	Motorcycle	
			2009-10	4,672		
	Raebareli (CHC, Unchahar)	UP-33A-5327	2007-08	7,200	Tractor	
				2008-09		6,400
				2009-10		5,600
				2010-11		4,000
		UP-33D-1407	2010-11	44,800	Motorcycle	
	Raebareli (CHC, Harchandpur)	UP-33R-1924	2010-11	51,200	Motorcycle	
				2010-11		37,800
	Raebareli (PHC, Dalmau)	UP-33-2167	2007-08	52,700	Motorcycle	
				2008-09		700
				2009-10		700
				2010-11		22,600
			UP-33-9096	2007-08	51,150	Scooter
				2008-09	42,350	
				2009-10	49,600	
				2010-11	26,800	
			UP-32-9291	2007-08	300	Scooter
			UP-33H-8107	2007-08	300	Motorcycle
			UP-33B-8704	2007-08	5600	Scooter
				2008-09	5,100	
				2009-10	4,550	
		2010-11		3,100		
		UP-33F-3193	2007-08	2,400	Motorcycle	
		UP-33A-9306	2007-08	300	Three wheeler	
		UP-33G-3638	2007-08	800	Motorcycle	
			2008-09	4,800		
			2009-10	1,600		
			2010-11	9,200		
		UP- 33 F/7212	2008-09	700	Motorcycle	
		UP- 33 B/0714	2009-10	10,500	Scooter	

Sl. No.	District	Vehicle Number	Year	Amount (In ₹)	Nature of irregularity
5.	Azamgarh	UP-50-1853	2007-08	3200	Motorcycle
			2009-10	2400	
		UP-50E-1287	2007-08	4800	Motorcycle
			2009-10	1600	
		UTQ 0522	2007-08	1600	Motorcycle
			2008-09	8800	
			2009-10	4800	
			2010-11	2400	
		UP-50A-8406	2005-06	6400	Mini Truck
			2006-07	5600	
			2007-08	7200	
			2008-09	6400	
			2009-10	8000	
			2010-11	8000	
		UP-50F-5057	2007-08	5600	Motorcycle
		UP-50F-0084	2005-06	38400	Delivery Van
			2006-07	22800	
			2007-08	39200	
			2008-09	44800	
			2009-10	39200	
			2010-11	33600	
		UP-50B-3923	2005-06	9600	Scooter
			2006-07	3200	
			2007-08	4800	
			2008-09	6400	
			2009-10	5600	
			2010-11	4800	
		UP-50B-4224	2005-06	1800	Tractor
2006-07	3200				
2007-08	5600				
2008-09	6400				
2009-10	5600				
2010-11	4800				
UP-50R-8474	2009-10	3200	Motorcycle		
	2010-11	2400			
UP-50B-8081	2007-08	7200	Scooter		

Sl. No.	District	Vehicle Number	Year	Amount (In ₹)	Nature of irregularity
			2008-09	6400	
		UP-50F-1472	2007-08	7200	Bus
			2008-09	6400	
6.	Agra	UP-80BB-9093	2009-11	40000	Mini Bus
		UP-80AB-9082	2009-11	32000	Tractor
		UP-80AD-9380	2009-11	48800	Govt. Bus
		UP-80V-9626	2009-11	18400	Two wheeler
		UP-80V-9775	2009-11	6400	Moped
		UP-80AC-9229	2009-11	44800	Mini Truck
		UP-80AQ-9082	2009-11	3200	Mini Truck
		UP-80V-9895	2009-11	1600	Two wheeler
		UP-80V-9684	2009-11	22400	Two wheeler
		UP-80AB-9002	2009-10	3200	Tractor
		UP-80Y-9636	2009-11	29600	Truck
		UP-80AM-9303	2009-11	11200	Milk Tanker
		UP-80Y-9686	2009-11	11200	Tanker
		UP-80BK-9095	2009-11	12800	Ambulance
		UP-80BD-9771	2009-11	9600	Two wheeler
		UP-80AM-9505	2009-11	5600	Truck
		UP-80BJ-9875	2009-11	4800	School Van
		UP-80AC-9391	2009-10	2400	Goods three wheeler
		UP-80BK-9586	2010-11	1600	Truck
		UP-80AP-9380	2010-11	800	Two wheeler
		UP-80AB-9380	2010-11	800	Two wheeler
		UP-80Y-9638	2010-11	800	Truck
		7.	Bahraich	UP-40-7122	2010-11
UP-40A-6720	2010-11			44800	Tractor
UP-40-1560	2010-11			39900	Tractor
8.	Jhansi	UP-93B-2306	2009-11	52000	Scooter
		UGG-5258	2009-10	4000	Scooter
		UP-93S-1116	2010-11	2800	Motorcycle
		UP-93F-6623	2009-10	4000	Motorcycle
Total				2676967	

Appendix 8.10

Double Payment to M/s Royal Travels, Rampur (Reference: Paragraph no. 8.5.4; page 153)

No	Vehicle Number	Bill No./ Date	Dates	Amount paid @ ₹ 800/day	Common Dates	Double Payment
1.	UP 22 H 5080	208/ 30.01.10	20 - 29.01.10 (10 days)	8000	28 and 29.01.10	1600
		209/ 30.01.10	28 and 29.01.10 (2 days)	1600		
2.	UP 21 R 0104	203/ 30.01.10	18 - 23.01.10 (6 days)	4800	20 - 23 01.10	3200
		202/ 30.01.10	20 - 29.01.10 (10 days)	8000		
3.	HR 37 B 0545	215/ 10.02.10	07 and 08.02.10 (2 days)	1600	08.02.10	800
		241/ 7.02.10	08 - 17.02.10 (10 days)	8000		
Total				32000		5600

Appendix 9.1

Details of the irregular expenditure/expenditure incurred in excess of amounts admissible as per PIP

(Reference: Paragraph no. 9.1.1.6; Page 159)

Raibareli

- ₹ 7.19 lakh was spent on purchase of instruments, not provided for in PIP during 2008-11. For 1697 surgeries conducted at government hospitals during 2008-09, medicines worth ₹ 9.39 lakh were purchased against admissibility of ₹ 3.39 lakh at ₹ 200 per operation, resulting in excess expenditure of ₹ 6.00 lakh;
- During 2009-10, ₹ 15.85 lakh was spent on purchase of drugs, IOL and sutures against the allocation of ₹ 6.12 lakh for 1632 operations (at the rate of ₹ 375 per operation) in government hospitals specified in PIP resulting in excess expenditure of ₹ 9.73 lakh.
- Purchase of stock, maintenance of stock books and distribution of stocks are done by one person. i.e. Eye Examination Officer which is fraught with risk and indicated lack of internal controls.

The Government stated that expenditures were incurred in public interest and were within the budget provided. Reply was not convincing as the expenditures were made in contravention of the provision of the guidelines, prescribed norms and PIP.

Shahjahanpur

- PIP of 2008-09 provided ₹ 13.87 lakh for performing 3468 surgeries (at the rate of ₹ 400 per case) in Government Sector. Against the said target, the District Unit of NBCP performed 2567 surgeries. As per the rate admissible, expenditure works out to ₹ 10.27 lakh for 2567 surgeries. DPM, however, spent ₹ 16.35 lakh, resulting in excess expenditure of ₹ 6.08 lakh. The excess expenditure was mainly attributable to the following:
 - a) DPM procured IOL worth ₹ 2.44 lakh (2008-09) against ₹ 1.84 lakh received, resulting in excess expenditure of ₹ 0.60 lakh.
 - b) Against the procurement of IOL, payment of ₹ 2.34 lakh was made to Dr. R.C. Pandey, DPM, which was irregular.
 - c) Against the entitlement in 2008-09 for procurement of 'Lens, Drugs, Consumables, Blade/ Suture, Viscoelastics and additional consumables, 'Spectacles' and 'Organisation & Publicity' for ₹ 5.13 lakh; ₹ 2.54 lakh (including additional grant for purchase of SES spectacles worth ₹ 0.61 lakh); and ₹ 1.28 lakh (miscellaneous items); DPM spent ₹ 5.44 lakh, ₹ 3.31 lakh and ₹ 1.55 lakh respectively resulting in excess expenditure of ₹ 1.35 lakh.
- The District Unit of NBCP performed 2499 surgeries during 2009-10. It was observed that against the entitlement of ₹ 9.37 lakh for procurement of Lens, Drugs, Consumables, Blade/Suture, Viscoelastics and additional consumables, the DPM spent ₹ 10.30 lakh resulting in excess expenditure of ₹ 0.93 lakh.
- The District Unit of NBCP performed 1819 cataract surgeries during 2010-11. Against the entitlement of ₹ 6.48 lakh for procurement of Drugs, Consumables, Blade/Suture, Viscoelastics and additional consumables, it spent ₹ 9.06 lakh resulting in excess expenditure of ₹ 2.58 lakh. Further, the various medicines/consumables, which were not provided in the guidelines, were procured by DBCS.

- Test check of records revealed that out of expenditure relating to POL and maintenance incurred during 2008-11, totaling ₹ 3.38 lakh (2008-09: ₹ 1.18 lakh; 2009-10: ₹ 1.29 lakh and 2010-11: ₹ 0.91lakh), payment of ₹ 3.17 lakh was made to Dr. R.C. Pandey, DPM. Dr. Pandey, DPM received some other payments relating to sharp instruments, stationery and other office expenditure of ₹ 1.22 lakh.
- The other office expenditure amounting to ₹ 1.44 lakh incurred during 2010-11 includes purchase of UPS 2 KVA from Seva Enterprises (vide Voucher No. 1129 dated 12.11.10) for ₹ 0.95 lakh and one Battery from M/s Baba Hardware and Mill store, Shahjahanpur (vide Vr. No. 3005 dated 11.1.2011) at ₹ 0.15 lakh. Purchase of these items was not permissible under the guidelines of NPCB.

The Government stated that the expenditures were incurred in accordance with the norms prescribed and guidelines. Reply is not convincing as the expenditure were incurred in contravention of the provisions contained in NPCB guidelines.

Appendix 10.1

Details of the irregularities noticed in payment of wall paintings, in addition to release of payments without verification of work

(Reference: Paragraph no. 10.2.3; Page 176)

Sl. No.	District	Amount received	Amount spent	Remarks (Additional irregularities noticed in audit)
		(₹ in lakh)	(₹ in lakh)	
1.	Allahabad	6.00	6.00	Wall paintings were not found on ASHAs' residences during audit verification.
2.	Bahraich	3.00	2.93	Work awarded without inviting tenders/quotations. Photographs submitted with bills did not indicate measurement of the paintings, names of <i>Gram Sabha</i> , blocks and painter.
3.	Etah	12.00	10.18	Payments made for painting in excess of the area mentioned in work order. Firm's offer to carry out the work at lower rates disregarded.
4.	Gorakhpur	20.00	20.00	Places, where wall paintings were to be located, were not mentioned either in work order or in the vendor's bill. Progress report was also not sent to the DGNPME.
5.	Jaunpur	3.00	3.00	Work awarded without inviting tenders/quotations. Progress report was not sent to the DGNPME.
6.	Jhansi	3.75	3.75	MOICs of test checked districts reported that no wall painting was done in their area.
7.	Moradabad	20.00	19.99	Payments made for painting in excess of the area mentioned in order.
8.	Raebareli	8.00	8.00	Work awarded without inviting tenders/quotations. Photographs submitted with bills did not indicate measurement of the paintings, names of <i>Gram Sabha</i> , blocks and painter.