

Rebha
Corporation
Auditor

Annual Report on National Rural Health Mission Government of Uttar Pradesh



(Civil Review
for the year
31 March 2014)

ON NATIONAL RURAL HEALTH MISSION

Report of the
Comptroller and
Auditor General of India

ON
NATIONAL RURAL HEALTH MISSION
FOR THE YEAR ENDED 31 MARCH 2011 (CIVIL REPORT : 5)

Government of Uttar Pradesh

Table of Contents

Subject		Page Number
Preface		v
Executive summary		vii
Chapter-1	Introduction	1
Chapter-2	Planning	9
Chapter-3	Financial Management and Accounting Control	27
Chapter-4	Capacity Building - Infrastructure Development	51
Chapter-5	Capacity Building - Human Resource	81
Chapter-6	Procurement - State Level	93
Chapter-7	Procurement - District Level	119
Chapter-8	Family Welfare, Reproductive and Child Health	135
Chapter-9	National Disease Control Programmes	155
Chapter-10	Information, Education and Communication	175
Chapter-11	Monitoring	179
Chapter-12	Conclusion	187
Gist of Recommendations		189

Appendix No.	Particulars	Paragraph No.	Page No.
1.1	(A) DO letter of Principal Secretary, Medical, Health and Family Welfare, Government of Uttar Pradesh	1.4.1	193
	(B) Enclosure of DO letter of Principal Secretary, Medical, Health and Family Welfare, Government of Uttar Pradesh		194
1.2	Audit Sample	1.4.3	195
1.3	Major records not furnished at State level	1.4.5	196
1.4	Major records which were not available as per reply of audited entity	1.4.5	197
2.1	Action on 'lessons learnt'	2.1.3 (k)	200
2.2	Essential requirement for preparation of VHAPs	2.1.8	201
2.3	Junior High Schools selected under School Health Programme	2.2.6.1	202
2.4	Primary Schools not selected for SHP, but where teachers were trained	2.2.6.1	203
2.5	Financial irregularities noticed in expenditure of RKSSs	2.3.5.5	204

	(A) Financial data under NRHM during the financial years 2005-11		205
3.1	(B) Summary of financial data under NRHM during the years 2005-11	3.2	206
3.2	Statement showing fund releases by GoI and percentage of rush of expenditure in March during 3 years up to 2010-11	3.3.2	207
3.3	Statement showing rush of State share of fund in March during three years up to 2010-11	3.3.2	208
3.4	Redefined Finance and Accounts Functions and Processes in DHS	3.4.2	209
3.5	Fund flow reporting process under NRHM	3.4.2	210
3.6	Fund Management at SHS and DHS level	3.4.2	211
3.7	Irregular transfer of funds by Director General, National Programmes, Monitoring and Evaluation	3.4.4	212
3.8	Effects of deficient accounting records on internal controls	3.7	213
3.9	Financial and other irregularities in CHC Manda, Allahabad	3.7	214
3.10	Statement showing closing balances of the DHSs which does not include interest income	3.8.1 (c)	216
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	3.8.2.1 (b)	217
3.12	Statement showing difference in transfer of balance from State Health Society to District Health Societies	3.9.2.2	218
3.13	Statement showing difference between monthly FMRs and March FMRs	3.9.2.3	219
3.14	Difference in Closing and Opening Balance of FMRs	3.9.2.3	220
3.15	Statement showing temporary inter-scheme transfers	3.9.2.4	221
4.1	Status of infrastructure at physically inspected completed Sub centres at Blocks in the years 2008-09 to 2010-11	4.4.2	223
4.2	Status of infrastructure at physically inspected completed JSY Wards completed at Blocks in the years 2008-09 to 2010-11	4.4.2	226
4.3	Status of Sub centres stated to be complete physically inspected (October 2011) in 17 test checked districts	4.5.3	227
4.4	Details of JSY wards	4.5.3	230
4.5	Non-operational physically inspected completed Sub centres (October 2011)	4.6	231
4.6	Non-operational physically inspected completed JSY wards (October 2011)	4.6	232
4.7	Excess release of funds for 2908 Sub centres – 2009-10	4.8.2	233
		(footnote-10)	

4.8	Excess release of funds for 1756 Sub centres – 2010-11	4.8.2	234
		(footnote-10)	
4.9	Excess release of funds for 942 Janani Suraksha Yojna Wards in 2009-10 as per Plinth Area Rate of PWD, effective from 01.01.2009	4.8.2	235
		(footnote-10)	
4.10	Excess provision in Preliminary Estimate (PE) of Drug Warehouse	4.8.2	236
		(footnote-10)	
4.11	Excess Release of funds for 11 RFPTCs	4.8.2	238
		(footnote-10)	
4.12	Excess expenditure due to incorrect SoR (Schedule of Rates)	4.8.3	239
4.13	Avoidable expenditure	4.8.4	240
4.14	Detail of VAT deduction	4.8.5 (c)	241
4.15	Loss of interest on idle funds with construction agencies	4.8.6	242
4.16	Loss of interest due to release of funds without handing over site for construction	4.8.6	243
4.17	Release of funds to inflate expenditure	4.8.6	244
4.18	Loss of interest on idle funds with construction agencies-Interest accrued on amounts unspent with agencies as on 30.06.2011	4.8.6	245
4.19	Loss of interest on idle funds with construction agencies-Interest accrued between dates of fund release by DGNPME and date of MoU with PACCFED (as of June 2011)	4.8.6	246
4.20	Penal liability of construction agencies for delayed work	4.10	247
4.21	Non-imposition of Penalty for delay in construction of Sub centres	4.10	248
4.22	Comparative statement of financial and organisational capacities of PACCFED and LACCFED (2009-10)	4.14.3 (b)	252
4.23	Non-mentioning of brand names of supplies, in vouchers	4.15.1	253
4.24	List of checks for quality control-Construction of Drug Warehouse/Regional Training Centre/ANM Training Centre/Sub centre	4.15.1	257
4.25	Consumption of materials in Drug Warehouse in five test checked districts	4.15.1 (a)	258
4.26	Sub-standard buildings	4.15.1 (b)	259
5.1	Status of engagement of ASHAs in test checked districts	5.3.1	260
5.2	Men in position in test checked districts	5.5 & 5.6	261
5.3	Vacancies against important posts relating to training	5.8.6	262

Table of Contents

6.1	Detail of supply to be made by UNOPS	6.2.2.2	263
6.2	Purchase of Laparoscope from UNOPS	6.2.2.3	264
6.3	Excess expenditure in procurement of IEC/BCC material	6.2.2.5	265
6.4	Detail of supply order for procurement of IUD Kits, MVA syringe etc. by UPSIC	6.2.2.8	266
6.5	Detail of items approved and supply taken in ASHA Kits	6.2.3.3	267
6.6	Statement of printing material short received by the DHSs	6.2.5.7	268
6.7	Single Puncture Laparoscopes lying idle in districts	6.2.6.1	269
7.1	Excess expenditure on purchase of Iron Folic Acid (IFA) tablets	7.1.1.1	270
7.2	Excess expenditure on purchase of De-worming tablets	7.1.1.2	271
7.3	Excess expenditure on purchase of spectacles under School Health Programme	7.1.2	272
8.1	Target and achievement for institutional deliveries	8.1.1	273
8.2	Excess payment	8.1.3.1	276
8.3	Non-payment of transportation charges	8.1.3.4	277
8.4	Belated payment of incentive	8.1.3.5	278
8.5	Payment of incentive to persons other than the beneficiaries	8.1.3.6	279
8.6	Status of sterilization and achievements in test checked 22 districts	8.2.1.1	280
8.7	(A) Status of targets and achievements in the State: Spacing method	8.2.1.2	284
	(B) Status of targets and achievements: Spacing method	8.2.1.2	285
8.8	Loss on account of excess wastage	8.4.2	286
8.9	Fraudulent payments on hiring of vehicles	8.5.4	287
8.10	Double Payment to M/s Royal Travels, Rampur	8.5.4	292
9.1	Details of the irregular expenditure/expenditure incurred in excess of amounts admissible as per PIP	9.1.1.6	293
10.1	Details of the irregularities noticed in payments of wall paintings, in addition to release of payments without verification of work	10.2.3	295
	LIST OF ABBREVIATIONS		297