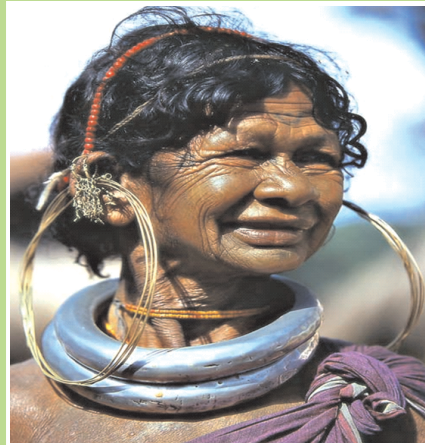




# Performance Audit of Tribal Sub-Plan

## Ministry of Human Resource Development, Ministry of Health & Family Welfare and Ministry of AYUSH



Report of the  
**Comptroller and Auditor General of India**  
Union Government (Civil)  
Report No. 33 of 2015  
(Performance Audit)

**Performance Audit of Tribal Sub-Plan  
(2011-12 to 2013-14)**

**Ministry of Human Resource Development,  
Ministry of Health & Family Welfare and  
Ministry of AYUSH**

**Report of the  
Comptroller and Auditor General of India**

**Union Government (Civil)  
Report No. 33 of 2015  
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**Education and Health Sector  
(Selected Schemes/Central Autonomous Bodies)**

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# Preface

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In view of specific provisions contained in the Constitution of India for protection and development of Scheduled Tribes, a number of legislative and executive measures have been taken by the government since independence. Successive five year plans attempted to bridge the gap between the living conditions of the general population and the Scheduled Tribes. The main aim of the TSP strategy formulated by the central Government in 1970s was to narrow the development gaps of the tribal population with the rest of the country. Tribal sub plan in fact, is a planning strategy and not a programme by itself, incorporating, at present, 28 ministries and departments and its implementing agencies at the central and state levels.

We had received requests from various stake holders including parliamentarians, stressing that an audit of programmes and schemes meant for comparatively backward sections of society especially schedule tribes was called for. In the past Audit Reports containing findings on programmes and schemes for benefit of scheduled caste (SCs) and scheduled tribes (STs) were submitted by us but Tribal Sub-Plan, as such had not been the focus area of any of our recent Reports. TSP guidelines were extensively revised in the year 2010. We therefore decided to take up this audit during 2014-15.

Auditing TSP was challenging due to its vast scope. We have, therefore, focussed on selected components of education and health sectors only. This Report contains result of audit of the implementation of TSP and delivery of schemes and programmes funded through it for the benefit of tribal population.

We noted that the earmarked TSP funds under various schemes and programmes of 28 central ministries and departments were not channelized at the state level for utilisation towards the benefit of tribals. Our audit of sample districts with significant Scheduled Tribes presence noted absence of need based planning for tribals leading to deficient infrastructure and facilities for health care and lack of support to ST students in critical areas of education sector. The Report brings out in detail the status of implementation of TSP strategy and makes recommendations for its better governance.

This report has been prepared for submission to the President under Article 151 of the Constitution of India. The audit has been conducted in conformity with the auditing standards issued by the Comptroller and Auditor General of India.

# Executive Summary

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## Introduction

The persistence and perpetuation of socio-economic backwardness in spite of the development efforts had warranted a special and focused strategy and a need for a separate policy instrument for the Scheduled Tribes (STs) to enable them to share the benefits of developmental growth in more equitable manner. A comprehensive policy of protection, welfare and development of the STs was prepared by an Expert Committee set up in 1972 which finally gave birth to Tribal Sub-Plan for Scheduled Tribes in 1976. The Tribal Sub-Plan (TSP) was adopted for the first time in the Fifth Five Year Plan. The principal aim of the TSP is to bridge the gap between the STs and the general population with respect to all socio-economic development indicators in a time bound manner.

TSP strategy has twin objective, namely, socio-economic development of scheduled tribes and protection of tribals against exploitation. Guidelines on formulation, implementation and monitoring of TSP have been issued by the Planning Commission from time to time to the States/UTs and Central Ministries for the formulation and effective implementation of the TSP. The last revision was done in 2005, which inter-alia suggested (as per guidelines issued in 2006): (i) earmarking of plan funds in proportion to the Scheduled Caste (SC) and Scheduled Tribe (ST) population both at the Central and State levels; (ii) Scheduled Caste Sub Plan & Tribal Sub-Plan funds should be non-divertible and non-lapsable; (iii) designing proper and appropriate developmental programmes/schemes/activities; (iv) Creation of separate budget heads/sub-heads for different sectors; and (v) Creation of effective monitoring mechanism. In 2010, a task force identified 28 Central Ministries/departments in terms of their obligation to earmark allocation in proportion to the population of STs. In accordance with these policy guidelines, 28 Central Ministries/Departments allocated ` 64399.73 crore as TSP fund during 2011-12 to 2013-14.

## Why did we take up this Audit?

The present performance audit of the TSP was taken up in response to request of various stakeholders including the Public Accounts Committee. Audit was taken up with a view to assess whether the implementation of

TSP as a separate policy instrument in Centre/States was working efficiently and the expected benefits under the respective schemes reached the tribal population. We decided to check a few components of the major selected schemes/organisation under two sectors i.e. Education and Health. Apart from auditing the role of the Ministry of Human Resource Development (HRD), Ministry of Health & Family Welfare (H&FW) and Ministry of AYUSH with regard to overall supervision, the implementation of the TSP was checked in 18 States and 2 UTs having tribal population. The period of coverage of this performance audit is April 2011 to March 2014.

The audit issues have been analysed from nationwide perspective and only summarized findings noticed at the Central level are mentioned in this Report.

### **What did we find?**

The important findings of the performance audit are narrated below:

#### **Earmarking norms and releases of TSP funds**

It was seen that the Department of School Education & Literacy, Department of Higher Education and Department of Health and Family Welfare had not adopted the specified earmarking norms. Release of TSP funds did not synchronise with the allocations made by the departments. There was short release of TSP funds by ` 13138.05 crore during 2011-12 to 2013-14.

**{Para 3.2 (a) & (b)}**

As per tribal development strategy and programmes, the TSP concept is not applicable to the tribal majority states such as Arunachal Pradesh, Meghalaya etc. where tribals represent more than 60 *per cent* of the population. Audit found that there were releases of TSP fund amounting to ` 706.87 crore to the tribal majority States.

**{Pare 3.3 (a)}**

Audit found that ` 326.21 crore of TSP funds were released to those States/UTs where ST population was absent as per Census 2011 and as such TSP component was not applicable to them.

**{Para 3.3 (b)}**

Funds amounting to ₹ 433.09 crore in 62 cases were released at the fag-end of the year (March) in contravention of GFR provisions-Rule 215(2).

**(Para 3.4)**

### **Maintenance of accounts/utilisation of funds and creation of Non-Lapsable Pool of TSP Fund**

Utilization certificates from the State Governments were received by the Ministries for total funds released and not as per the head-wise releases. As a result the actual utilisation of funds under TSP remained unascertainable.

**(Para 3.5 & 3.6)**

The Planning Commission's guidelines (2010) to transfer TSP funds remaining unutilized at the end of a financial year into a non-lapsable pool of TSP funds to be allocated to Ministry of Tribal Affairs for implementing schemes for development of STs was not implemented even after four years of issue of the guidelines.

**(Para 3.7)**

Audit noticed several deficiencies in the financial management of TSP funds in the selected schemes in the states such as non-maintenance of separate account of TSP fund, short/delay in release by Central Government/State Government, non/under utilisation of TSP fund etc.

**(Para 3.8)**

### **Implementation of TSP in the States**

Ministry of Tribal Affairs had not been involved in the process of finalisation of Annual Plan of the Central Ministries/departments as required under the guidelines.

**(Para 4.2)**

Substantial deficiencies were noticed in the implementation of a few basic components of five selected Schemes under Education and Health sectors such as non-distribution of school uniforms, non-establishment and non-functioning of Model Cluster School for Girls, lack of basic amenities and facilities, absence of kitchen cum store, mismanagement of food grains, improper infrastructure, non-establishment of District Institutes of



Education and Training (DIET)/Block Institutes of Teachers Education (BITE). Deficiencies in health facilities, inadequate health care infrastructure and non-conducting of Information, Education & Communication (IEC) activities etc. were also observed.

**(Para 4.5)**

### **Monitoring and evaluation**

Monitoring at the Central level was unsatisfactory. Despite PMO's direction, dedicated TSP unit which was set up earlier in November 2005 was not functioning in the Planning Commission. Out of the 28 identified Ministries/Departments, only two departments furnished quarterly progress reports.

**(Para 5.2)**

### **Conclusion and recommendations**

Our audit disclosed that the Ministry of Tribal Affairs has not been invited to contribute to the process of formulation and finalization of Annual Plan which was the groundwork required for successful implementation of TSP. Planning for implementation of schemes was deficient as the plan were formulated without specific consideration of tribal beneficiaries as required under TSP. The nodal Ministries for Education and Health sectors failed to monitor the utilisation of funds released under TSP. In many cases, where nodal departments were constituted, they did not have any role/control over formulation, implementation and monitoring programme of TSP. Financial management under the Scheme was deficient as many instances of underutilisation and diversion of TSP funds were noticed. Delays in release of funds at various levels viz. from state governments to nodal agencies/implementing agencies were also observed. Even though the funds from the central level were released in trifurcated head i.e. Gen./SC/ST (TSP) to the states and from states to district implementing agencies, the account of expenditure was not maintained separately at any level. The states/districts furnished consolidated utilization certificates without indicating component wise details of expenditure incurred. As a result, the exact expenditure under TSP remained unascertainable. Monitoring and evaluation of the scheme both at the central and state levels was deficient.



**We recommend the following:**

- ❖ *Ministry should review the TSP strategy to ensure that the expenditure reported under it is linked with flow of benefits to STs.*
- ❖ *The Ministry should operationalise the accounting arrangements to ensure that TSP funds do not get diverted.*
- ❖ *The Ministry should ensure timely release of funds for all components at the central and state levels to facilitate uninterrupted implementation of the schemes covered under TSP.*
- ❖ *The Ministry should issue appropriate instructions for maintenance of separate account and preparation/submission of separate UCs of TSP fund by States.*
- ❖ *Planning process needs to be strengthened with community involvement especially in the tribal dominant blocks to ensure the benefit for tribal communities under the respective schemes.*
- ❖ *State Government should be asked to form a structure at the State level/District level to monitor and review the implementation and monitoring of the TSP fund.*
- ❖ *There is a need to strengthen the nodal unit at the State/District level to assess the infrastructural gap and development needs in the tribal inhabited areas and converge the funding available under schemes such as PMGSY, RKVY etc.*
- ❖ *Dedicated nodal units for formulation, implementation and monitoring of TSP components under each ministry/department should be made functional and oversight role of Ministry of Tribal Affairs should be strengthened in the overall monitoring framework of TSP.*
- ❖ *Evaluation studies to assess the impact of TSP on socio economic development of STs should be conducted and findings of such studies should be used as input for planning process.*

# CHAPTER-1

## Introduction

### 1.1 Background

The scheduled Tribes (ST) population in India was 8.43 crore as per census of 2011 constituting 8.2 *per cent* of total population. The low level of socio economic indicators of poverty, literacy and health indicates the low level of their development. They also suffer from other social barriers and disadvantages.

There are many constitutional safeguards for overall socio economic development of STs. However, the persistence and perpetuation of socio-economic backwardness, in spite of the development efforts had warranted a special and focused strategy and a need for a separate policy instrument for the STs to enable them to share the developmental inputs and benefit of growth in more equitable manner. Thus, a comprehensive policy of protection, welfare and development of the STs was prepared by an expert committee set up by the Ministry of Education and Social Welfare as earlier as 1972 for the rapid socio-economic development of tribal people and was adopted for the first time in the Fifth Five Year Plan. The period-wise development in action plan for STs in briefs given below:

Year	Brief
1972	Formation of expert committee under the chairmanship of professor S.C. Dube for development of Tribal sub-plan (TSP) for protection, welfare and development of scheduled tribe.
1976	Formation of TSP with the objectives: <ul style="list-style-type: none"> <li>(i) substantial reduction of poverty and unemployment of ST's;</li> <li>(ii) creation of productive assets in their favour and provide livelihood opportunity;</li> <li>(iii) human resource development by providing adequate education and health service; and</li> <li>(iv) provision of social physical and financial security.</li> </ul>

<b>2006</b>	Revised guidelines issued by the Planning Commission (December 2006) for formulation and effective implementation of TSP with the objectives:  (i) earmarking of plan funds in proportion to ST population to the total population of the country;  (ii) TSP funds should be non divertible and non lapsable; and  (iii) placing the funds earmarked under separate budget head/sub-head of central ministries/departments for implementing TSP.
<b>2010</b>	<ul style="list-style-type: none"><li>• The central ministries/departments had pointed out their difficulty in earmarking of funds under TSP. Therefore, a Task force under the Chairmanship of Dr. Narendera Jadhav, Member Planning Commission was set up in June 2010 to review the guidelines.</li><li>• The Task Force identified 28 Central Ministries/departments in terms of their obligation to earmark allocation in proportion to the population of Scheduled Tribes in to four categories: (i) No obligation;(ii) Earmarking outlays less than 7.5 <i>per cent</i> for STs;(iii) Earmarking outlays between 7.5 <i>per cent</i> - 8.2 <i>per cent</i> for STs;(iv) Earmarking more than 8.2 <i>per cent</i> for STs.</li></ul>

The guidelines also provide that the Tribal Welfare Departments will be nodal Departments for the formulation of the TSP in the States. The TSP concept is not applicable to the tribal majority States<sup>1</sup> where tribals represent more than 60 *per cent* of the population, since the Annual Plan in these States/UTs is itself a Tribal Plan. The entire plan of these States/Union Territories was primarily meant for the ST population constituting the majority.

## 1.2 Objectives of the TSP

The Tribal Sub-Plan is part of Central Plan. The purpose of launching of TSP was to channelize the flow of outlays and benefits from the general

<sup>1</sup> Arunachal Pradesh, Meghalaya, Mizoram, Nagaland and in the UTs of Lakshadweep and Dadra & Nagar Haveli

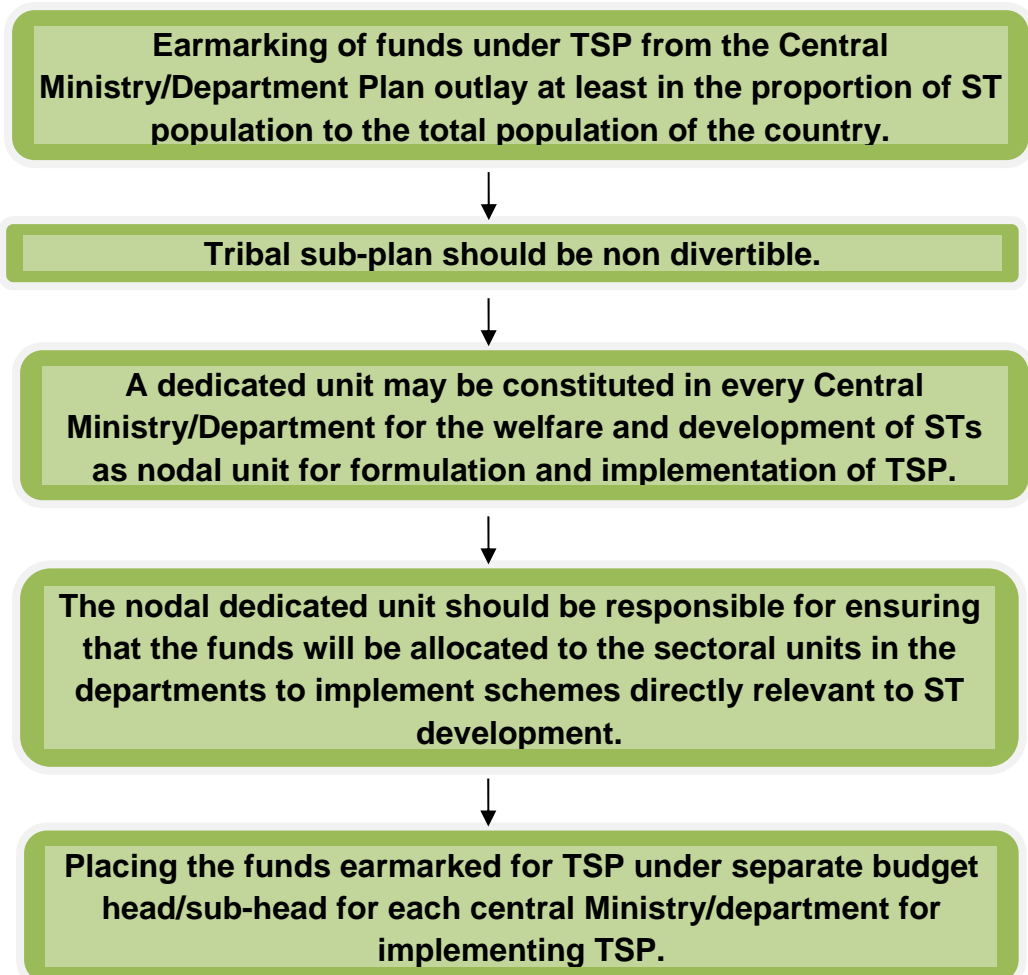
sectors in the Central Ministries/Departments for the development of ST at least in proportion to their population, both in physical and financial terms. The specific objectives of the TSP are as under:-

- Ensure that the share of resources spent for the benefit of STs is at least in proportion to their share in the population of the country.
- Substantial reduction in poverty and unemployment.
- Creation of productive assets in favour of STs to sustain the growth likely to accrue through development efforts.
- Human resource development of the STs by providing adequate education and health services.
- Provision of physical and financial security against all types of exploitation and oppression.

The sub-plan aimed at;

- (a) Identifying the resources for areas covered under TSP.
- (b) Preparing a broad policy framework for development of those areas.
- (c) Defining a suitable administrative strategy for its implementation.

To fulfil the above objectives the following action plan was to be considered:



### 1.3 Fund flow arrangement

Task Force (November 2010) recommended, GOI Ministries/Departments to earmark funds under TSP from their annual plan outlay at least in proportion to the percentage of ST population in the country, which was 8.2 *per cent* as per census 2011. The Ministry of Finance, Department of Expenditure, issued Budget Circular 2011-12 to all the Central Ministries/Departments to open, a separate budget head in their Demands for Grants i.e. a minor head “Tribal Sub-Plan” code 796 below the functional major/sub-major head wherever necessary to ensure these funds were not diverted to any other scheme.

From 2011-12, 28 Central Ministries were identified under obligation categories to earmark outlay as per percentage indicated against each in their Annul Plan Outlay from 2011-12. Ministries/Departments were required in terms of their obligation to earmark allocation in proportion to the population of STs in to four categories (i) No obligation (ii) Earmarking outlays less than 7.5 *per cent* (iii) Earmarking outlays between 7.5 *per cent* and 8.2 *per cent* and (iv) Earmarking more than 8.2 *per cent* for STs. **(Annexure-2(i)).**

The position of overall Budget Estimates and Expenditure under TSP for 28 Central Ministries during the period 2011-12 to 2013-14 was as under:

( ` in crore)

Year	Total Outlay (BE)	Total Expenditure (Actual)
2011-12	18091.23	17453.61
2012-13	21710.11	20184.10
2013-14	24598.39	22029.97 (RE)

Source: Expenditure Budget Volume-I, 2014-15

# CHAPTER-2

## Audit Approach & Methodology

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### 2.1 Audit Approach

#### 2.1.1 Audit Objectives

The main objectives of this Performance Audit were to ascertain whether:

- Planning process of the TSP for implementation of various educational and health programmes with their components were well designed, need based and relevant to the operational environment.
- Adequate financial outlay was earmarked for TSP and timely released proportionate to tribal population and that these were utilized economically and efficiently in accordance with the provisions of the schemes
- Education and health services schemes for development of STs were delivered efficiently.
- Appropriate effective mechanism was in place for monitoring and evaluation of the outcomes of the schemes/programme(s).

#### 2.1.2 Audit Scope & Coverage

One of the basic objectives of TSP is the development of the STs by providing adequate education and health services. In this context test check of two Central Ministries i.e. Ministry of Human Resource Development and Ministry of Health & Family Welfare for the period 2011-12 to 2013-14 was taken up under this performance audit. It involved scrutiny of records of the five schemes, out of 25 schemes of the Department of School Education and Literacy and five schemes, out of 28 schemes of Department of Health & Family Welfare and three Central Autonomous bodies each of the Department of Higher Education and Department of AYUSH respectively. It also covered nodal department/implementing agencies of the selected 20 State on the basis of their ST population as per census. The department-wise details of selected schemes/institutions under the Ministry are as follows:

Ministry -wise schemes/units selected under TSP					
Sl. No.	Name of the Ministry	Department	Total no. of Schemes/ Councils/ Institutes	No. of selected Schemes/ Councils/ Institutes	Name of the Selected Schemes/ Councils/Institutes
1.	Human Resource Development	School Education & Literacy	25	5	<ol style="list-style-type: none"> <li>1. Sarva Shiksha Abhiyan (SSA)</li> <li>2. Mid-Day Meal (MDM)</li> <li>3. Rashtriya Madhyamik Shiksha Abhiyan (RMSA)</li> <li>4. Information and Communication Technology (ICT)</li> <li>5. Restructuring and Reorganization of the Centrally Sponsored Scheme on Teachers Education (TES)</li> </ol>
		Higher Education	42	3	<ol style="list-style-type: none"> <li>1. University Grants Commission (UGC)</li> <li>2. Indira Gandhi National Open University (IGNOU)</li> <li>3. All India Council for Technical Education (AICTE)</li> </ol>
2.	Health and Family Welfare	Health and Family Welfare	28 (21 schemes of NRHM and 7 schemes of Non-NRHM)	2 schemes of Non-NRHM 3 schemes of NRHM	<p><b>Non-NRHM</b></p> <ol style="list-style-type: none"> <li>1. National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Disease and Stroke (NPCDCS)</li> <li>2. National Programme for Health Care for the Elderly (NPHCE)</li> </ol> <p><b>NRHM</b></p> <ol style="list-style-type: none"> <li>1. Infrastructure Maintenance (IMS)</li> <li>2. Immunisation</li> <li>3. Flexible Pool for State PIPs (FPsPIP) <ul style="list-style-type: none"> <li>- RCH Flexible Pool</li> <li>- Mission Flexible Pool</li> </ul> </li> </ol>
		AYUSH	8	3	<ol style="list-style-type: none"> <li>1. Central Council for Research in Ayurvedic Sciences (CCRAS), New Delhi</li> <li>2. Central Council for Research in Unani Medicine (CCRUM), New Delhi</li> <li>3. Central Council for Research in Homoeopathy (CCRH), New Delhi</li> </ol>



Ministry-wise financial allocation and releases of selected schemes of both Ministries is as under:

( ` in crore)

Period	Ministry of Human Resource Development (Department of School Education & Literacy)			Ministry of Health and Family Welfare (Department of Health & Family Welfare)		
	Total allocation of funds	Allocation of funds under TSP head	Fund released under TSP	Total allocation of funds	Allocation of funds under TSP head	Fund released under TSP
2011-12	75148.72	7956.12	3748.58	15241.00	1772.90	1836.37
2012-13	84768.53	9133.24	4262.54	17772.51	1891.26	2038.00
2013-14	64239.59	7092.07	4719.63	17994.01	1961.29	1968.60

Source: Data supplied by the Ministries

The information given below in table is for University Grants Commission (UGC), All India Council for Technical Education (AICTE) and Indira Gandhi National Open University (IGNOU) Department of Higher Education and Central Council for Research in Ayurvedic Sciences (CCRAS), Central Council for Research in Homoeopathy (CCRH), Central Council for Research in Unani Medicine (CCRUM) of Ministry of Ayurveda, Yoga and Naturopathy, Unani, Sidha and Homoeopathy (AYUSH).

( ` in crore)

Period	Ministry of Human Resource Development (Department of Higher Education)			Ministry of Health and Family Welfare Department of AYUSH (now Ministry of AYUSH)		
	Total allocation of funds	Allocation of funds for TSP head	Fund released under TSP	Total allocation of funds	Allocation of funds for TSP head	Fund released under TSP
2011-12	3484.50	256.00	256.00	121.00	10.00	10.00
2012-13	3928.75	332.71	230.21	151.26	10.00	10.00
2013-14	3611.94	279.61	243.45	199.50	9.00	9.00

Source: Data supplied by the Ministries

### 2.1.3 Sources of Audit Criteria

The implementation of various components of TSP was audited with reference to the criteria derived from the following sources/documents:

- Guidelines/instructions issued by the Planning Commission for implementation of TSP;

- Guidelines issued by the Ministry of Human Resource Development and Ministry of Health & Family Welfare
- Circulars/instructions issued by the Planning Commission/selected Ministries (i.e. M/o HRD & M/o H&FW) from time to time;
- Periodical reports/returns prescribed by Central Government and State Government;
- Impact evaluation and other Reports/Statistics from authentic sources.

#### **2.1.4 Audit Sampling**

20 States/UTs (132 districts and 356 blocks), out of 35 States/UTs had been selected on the basis of following parameters/statistical frameworks:

- 17 States/UTs<sup>2</sup> in which tribal population is more than five *per cent* of the State population.
- The 3 States<sup>3</sup> where tribal population is less than five *per cent* of State population, but total ST population is more than three lakh.

Thus, States of Himachal Pradesh, Uttaranchal, Uttar Pradesh and Goa were excluded. States/UT of Punjab, Chandigarh, Haryana, Delhi and Puducherry which do not have ST population, were also excluded. Therefore, the review exercise was undertaken only in 20 States/UTs **(Annex-1)**.

Following criteria for sampling of units were also adopted:

**1st stage: Districts**—30 *per cent* of the districts within a State (subject to a minimum of two). All the districts have been arranged in the order of highest to lowest with size measure as tribal population as per Census 2011. 30 *per cent* districts from the top were selected. Details of selected 132 districts are given in **Annex-2**.

**2nd stage: Blocks**— 25 *per cent* of blocks subject to minimum 2 and maximum 4. Requisite number of blocks were selected as per the above method of selection for districts. Details of selected 356 blocks are given in **Annex-2**.

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<sup>2</sup> Jharkhand, Manipur, Chhattisgarh, Tripura, Odisha, Sikkim, Madhya Pradesh, Gujarat, Rajasthan, Assam, Jammu and Kashmir, Maharashtra, Daman & Diu, West Bengal, Andaman & Nicobar, Andhra Pradesh and Karnataka

<sup>3</sup> Kerala, Tamil Nadu and Bihar

**3rd stage: Schools/PHC<sup>4</sup>/implementing agencies:** These were randomly selected.

## 2.2 Organisation of current audit findings

The audit issues have been analysed from nationwide perspective and only summarized findings noticed at Central level are mentioned in this Report.

Audit findings are reported in 5 different chapters. Chapter 1 and 2 of this report give a brief overview and the audit methodology adopted to arrive at the audit findings. In chapter 3, we have narrated the audit findings related to irregularities in financial management of the schemes. Chapter 4 brings out lapses observed in implementation of the schemes. Chapter 5 deals with the lapses in the monitoring and evaluation of the schemes. Chapter 6 outlines the conclusion of the performance audit.

## 2.3 Audit Methodology

The performance audit commenced with an entry conference held with the Ministry of Human Resource Development (Department of School Education & Literacy) and Health and Family Welfare (Department of Health & Family Welfare) on 26 May 2014 and 12 June 2014, respectively wherein audit methodology, scope, objectives and criteria were explained. Simultaneously, in each selected State, entry conference was held by the concerned Directors General/Principal Accountants General/Accountants General (Audit) with the nodal department involved in the implementation of the schemes **Annex-2 (i)**. Thereafter, records relating to the TSP were examined in the Ministries and the implementing agencies of the State Governments by the Directors General of Audit (Central Expenditure) and the respective Director General/Principal Accountant General/Accountant General (Audit).

The draft report was issued to the Ministry of HRD, Ministry of H&FW, Ministry of Tribal Affairs and Ministry of AYUSH on 27 April 2015 for seeking response to the audit findings. The final replies from these Ministries are still awaited. To discuss the audit findings, an exit conference with these ministries along with the Ministry of Tribal Affairs being the nodal Ministry was held on 17 July 2015. The observations/recommendations

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<sup>4</sup> Primary Health Centre

made by Audit were agreed upon in general by the Ministries/Departments. All the participants from the respective Ministries/Departments agreed to send the reply to the paras pertaining to them at the earliest. Except Ministry of AYUSH, replies from the other Ministries/Departments are still awaited (July 2015). The comments of the Ministry of AYUSH are included in this report appropriately.

# CHAPTER-3

## Financial Management

### 3.1 Strategy for fund management

The strategy for development of STs through Tribal Sub-Plan included earmarking of Plan funds of Central Ministries/Departments into a separate head of account, strengthening of administrative arrangement for implementing and monitoring the TSP funds.

#### 3.1.1 No segregation of TSP funds at State/district/block level

Audit observed that the flow of earmark TSP funds from the Ministry to the State/UT department under each scheme was segregated in the '0796-Plan Head' according to the existing scheme guideline but no segregation of such fund was available at State level. However, all the funds received for implementation of the schemes including TSP funds were kept in a common fund. No separate account/records of funds received under TSP from the Central Government were being maintained.

### 3.2 Improper earmarking and less release of TSP fund

Para 5.9 of the revised guidelines stipulated that Ministries/Departments grouped into four categories, are required to earmark TSP outlay in proportion to their percentage of obligation (**Annex-3**).

(a) Accordingly, the Department of School Education and Literacy falls under the category-IV and was required to earmark 10.70 *per cent*. Similarly, Department of Higher Education falls under the category- III and required to earmark 7.50 *per cent* of total outlay.

Audit noticed that these departments failed to follow the prescribed norms. As a result there were substantial excess/under allocations and short releases during 2011-12 to 2013-14 as detailed below:

(` in crore)

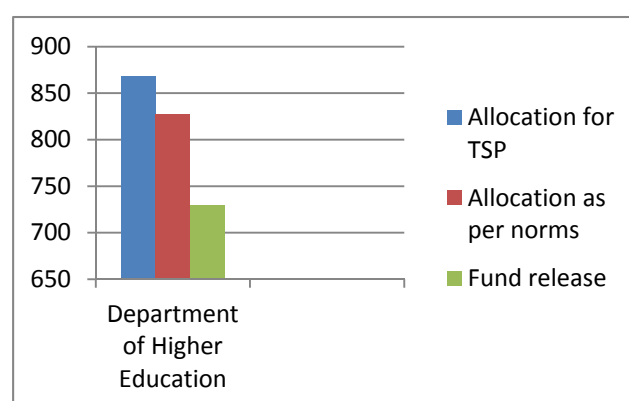
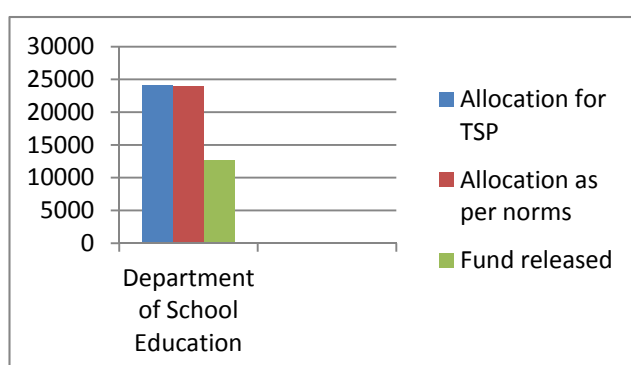
Ministry of Human Resource Development (Department of School Education & Literacy)						
Period	Total allocation of funds	Allocation made for TSP	Required allocation (10.70%)	Fund released under TSP	Fund not released (3-5)	Percentage of released Fund
1	2	3	4	5	6	7
2011-12	75148.72	7956.12	8040.91	3748.58	4207.54	47.11
2012-13	84768.53	9133.24	9070.23	4262.54	4870.70	46.67
2013-14	64239.59	7092.07	6873.61	4719.63	2372.44	66.55
		<b>24181.43</b>	<b>23984.75</b>	<b>12730.75</b>		

Source: Data supplied by the Ministries

(` in crore)

Ministry of Human Resource Development (Department of Higher Education)						
Period	Total allocation of funds	Allocation made for TSP	Required allocation (10.70%)	Fund released under TSP	Fund not released (3-5)	Percentage of released Fund
1	2	3	4	5	6	7
2011-12	3484.50	256.00	261.34	256.00	---	100
2012-13	3928.76	332.71	294.66	230.21	102.50	69.19
2013-14	3611.94	279.61	270.89	243.45	36.16	87.07
		<b>868.32</b>	<b>826.89</b>	<b>729.66</b>		

Source: Data supplied by the Ministries



Audit further noticed that releases of TSP fund were significantly lower as compared to its allocations made by both the departments. The Department of School Education & Literacy (SE&L) had released less than 50 *per cent* TSP fund during 2011-12 and 2012-13, and 66.55 *per cent* during 2013-14 whereas the Department of Higher Education had released up to 69 *per cent* to 87 *per cent* during 2012-13 & 2013-14 respectively.

**(b) Short/non release of TSP fund of ` 13138.05 crore**

Audit further observed that the departments of the Ministries had short released the TSP funds against the total earmarked funds in the selected schemes to States / Central Autonomous Bodies during 2011-12 to 2013-14.

(` in crore)

Department	Scheme / Central Autonomous Bodies	Amount short/non released	Remarks
DSE&L	SSA, MDM, ICT	11645.65	The reasons for such short releases were not found on record. Further, in respect of RMSA and TE, no allocation of funds for TSP was made by the Ministry <b>(Annex 4)</b> .
	ICT, RMSA & TES	-----	<b>Non release of TSP funds (Annex 5)</b>
DHE	UGC, IGNOU & AICTE	138.65	The department did not adopt earmarked norms i.e. 7.5 <i>per cent</i> while releasing TSP Funds. <b>(Annex 6)</b>
DHFW	NPCDCS, NPHCE, IMMUNIZATION, FPSPIP	1353.75	Amount short released. <b>(Annex 7)</b>
<b>Total</b>		<b>13138.05</b>	

Thus, short release of the TSP funds amounting to ` 13138.05 crore during 2011-12 to 2013-14 reflects inadequate control on the management of funds by the departments.



### 3.3 Non adoption of earmarking norms:

#### (a) Incorrect release of TSP funds to tribal majority States amounting to ₹ 706.87 crore

As per Tribal Development Strategy and Programmes, the TSP concept is not applicable to the tribal majority States i.e Arunachal Pradesh, Meghalaya, Mizoram and Nagaland and in the UTs of Lakshadweep and Dadar & Nagar Haveli where tribal represent more than 60 per cent of the population and thus the Annual Plan of these States/UTs are actually a Tribal Plans.

Despite this position, following departments and Central autonomous bodies under the two ministries released TSP funds amounting to ₹ 706.87 crore under the selected schemes during 2011-12 to 2013-14 to these States. Department wise details are as under:

#### Details of incorrect release of TSP grants

Sl. No.	Department/ Central AB	Amount (₹ in crore)
1.	Department of School Education and Literacy	365.80
2.	Department of Health and Family Welfare	301.69
3.	University Grants Commission (Department of Higher Education)	34.72
4.	All India Council of Teacher Education (Department of Higher Education)	1.00
5.	Central Council for Research in Homoeopathy (CCRH) (Department of AYUSH)	3.40
6.	Central Council for Research in Ayurvedic and Sciences (CCRAS) (Department of AYUSH)	0.26
<b>Total</b>		<b>706.87</b>

While replies from other departments are yet to be received, the Ministry of AYUSH (CCRH and CCRAS) stated (July 2015) that Council was in the process of identifying the Units/Programme which qualify for release of TSP fund.

#### (b) Release of TSP funds to non ST populated States- ₹ 326.21 crore

Para 2.2(a) of The TSP guidelines stipulates that Central Ministry/ Departments are, *inter alia*, required to earmark funds under TSP from the

Plan outlay, at least, in proportion of percentage of SC and ST population in the country. Guidelines also provide that only those schemes should be included under the criteria of expenditure, which ensure direct benefit to individuals of families belonging to the ST.

Audit noticed that contrary to the above provisions, the following departments and Central autonomous bodies under the respective departments earmarked / released TSP Funds amounting to ` 326.21 crore under the selected schemes during 2011-12 to 2013-14 to States / UTs (e.g. Delhi, Chandigarh, Haryana, Punjab, Puducherry) where ST population was Nil as per Census 2011. Department wise details are as under:

#### Release of TSP funds to non ST populated States

Sl. No.	Department/ Central AB	Amount ( ` in crore)
1.	Department of School Education and Literacy	68.85
2.	Department of Health and Family Welfare	152.82
3.	University Grants Commission (Department of Higher Education)	97.02
4.	All India Council of Teacher Education (Department of Higher Education)	6.03
5.	Central Council for Research in Unani Medicine (Department of AYUSH)	0.51
6.	Central Council for Research in Ayurvedic Sciences (Department of AYUSH)	0.98
<b>Total</b>		<b>326.21</b>

Thus, the TSP funds were not released as per the prescribed parameters.

While replies from other departments are yet to be received, the Ministry of AYUSH (CCRUM) stated (July 2015) that there is no tribal institute/unit functioning under the Council. However, proportionate fund was allocated to the clinical centres under the Council for incurring expenditure on tribal population. The reply of the department is not tenable since as per Census 2011 the TSP fund is not meant for States which do not have tribal population.

The Department (CCRAS) accepted the observations (July 2015) and stated that it would be more careful in selecting the tribal areas in future.

### Case study

The UGC has been releasing grants to JMI & AMU (Central Universities) under plan head-General Components only and not under SC/ST component. Out of the TSP fund amounting to ₹ 444.33 crore received under ST component from the Ministry of HRD, the UGC released ₹ 7.46 crore and ₹ 2.44 crore to these Universities during 2011-12. Later on, the matter was referred to the Ministry (April 2013) by UGC for clarification to release TSP funds to JMI and AMU in spite of them having minority character. The reply/clarification from the Ministry had not been received. Meanwhile, the JMI also on receiving the TSP fund sought clarification (November 2013) from UGC, whether ST component was applicable to JMI, it being a minority institution. Though the Ministry did not clarify, UGC further released ₹ 3.75 crore and ₹ 8.25 crore under TSP during 2013-14 to JMI and AMU respectively. This only highlights the lack of clarity in the TSP strategy and allocation and utilisation of funds under TSP.

### 3.4 Release of funds amounting to ₹ 433.09 crore at the end of the year

GFR 215(2) provides that a mechanism for avoiding release of large part of funds towards the end of the year should be devised and incorporated in the scheme design itself.

(a) Audit noticed that as against total releases of ₹ 4395.32 crore by Department of H&FW during the period 2011-12 to 2013-14 in selected five schemes i.e. National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Disease and Stroke, Infrastructure Maintenance, Immunisation (Pulse Polio Immunisation), Flexible Pool for State PIPs-RCH Flexible Pool and Mission Flexible Pool schemes, ₹ 427.82 crore in 59 cases were released at the end of the year (month of March) in contravention of the above provisions. The Scheme-wise/amount wise release of funds in the month of March is given in **Annex-8**.

(b) Audit also noticed that in the following cases the TSP grant of ₹ 5.27 crore was released by the Department of AYUSH also under various schemes at the end of the year.

Sl. No.	Name of the Council	Sanction No. & Dated	Financial year	Amount (₹ in crore)
1.	Central Council for Research in Ayurvedic Sciences (CCRAS)	G27012/32012R.Desk dated 28.03.2013	2012-13	3.00
2.	Central Council for Research in Homoeopathy (CCRH)	No. G-27012/052013-RD dated 21.03.2014	2013-14	0.50
3.	Central Council for Research in Unani Medicine (CCRUM)	No. G27012/8/2013-Research Desk dated 05.03.2014	2013-14	1.77

The department (CCRAS, CCRH and CCRUM) accepted and stated (July 2015) that observation has been noted for future compliance.

### 3.5 Non receipt of utilisation certificates in respect of funds released under TSP

The Ministry/Department at the time of releasing of funds under different heads i.e. General, SC and ST released the Central assistance/Central share to the States trifurcating into three heads i.e. 187- General, 789- Special Component Plan for SC and 796- Tribal Sub-Plan.

Audit noticed that Utilisation Certificates from the State Governments were received by MHRD (Department of SE&L) and MHFW (Department of H&FW) for total funds released and not as per the head-wise releases. Hence, the position of actual utilization of funds under TSP component was not available in the records of the Ministry/ Department. In the absence of proper utilisation certificates for TSP funds, its intended utilisation remained unascertainable.

### 3.6 Grants-in-aid to Central ABs – Deficiencies in utilisation thereof

Following central ABs under the respective departments received TSP funds as grants-in-aid. The condition governing sanction of the grants-in-aid required furnishing of UCs after close of the financial year certifying that the amount has been utilised for the purpose for which it had been sanctioned.

### Details of TSP Grants-in-aid received

(` in crore)

Name of the Deptt.	Name of the Councils/Institutions	2011-12	2012-13	2013-14	Total
Higher Education	UGC	434.00	349.39	378.38	1161.77
	AICTE	12.25	30.00	27.75	70.00
	IGNOU	3.75	4.13	3.45	11.33
AYUSH	CCRUM	3.00	3.00	1.77	7.77
	CCRAS	4.50	5.00	5.00	14.50
	CCRH	2.00	2.00	2.00	6.00

Scrutiny of records in the offices of above ABs revealed that:

- These six organisations furnished UCs to the respective department for the whole grant without furnishing the details of actual utilisation.
- The UCs furnished by the units to UGC also did not show the detailed breakup of regular funds and TSP funds, with the result that utilisation of TSP funds was unascertainable.
- Against ` 70.00 crore received during 2011-14 under TSP, the AICTE released ` 79.50 crore to various institutions/polytechnics/ Universities etc. Reasons for excess release of ` 9.50 crore were not on record.
- CCRH had paid contingent advance of ` 27.60 lakh from unspent balance of TSP fund during 2011-14 and treated this as final expenditure/utilised. The Department stated (December 2014) that advances had been paid against the anticipated expenditure and were shown as expenditure. The reply is not tenable as advances cannot be construed as expenditure.

### No separate budget head for TSP accounts

- **AICTE**

AICTE releases grants to various Institution/Universities/Polytechnics etc. under various schemes/programmes of technical education. It was seen that during 2011-12 to 2013-14, AICTE had released TSP funds amounting to ₹ 79.50 crore under various schemes. Audit observed that these funds were released without ensuring that the projects were relevant for ST population and deserved to be covered from TSP funds. Audit also observed that no segregation of funds was available in the case of releases and utilisation. In reply, AICTE stated that no separate budget head of account had been created to book the expenditure separately; no specific guidelines from Ministry of HRD about utilization of TSP fund had been received. Further, grants released can only be accounted for under ST Head to the extent of 7.5 per cent and utilization can also be reported by this method.

The reply highlights the lack of clear cut directions and divergent practices adopted by various agencies. Booking expenditure and reporting utilisation of TSP funds was treated as a routine exercise.

- **IGNOU**

IGNOU received TSP funds of ₹ 11.33 crore from the Ministry of HRD during 2011-12 to 2013-14 and released it to its various Regional Centres in composite form and no segregation of distributed TSP fund was available with IGNOU. IGNOU stated (September 2014) that segregation of grant distributed under each component to each Regional Centre was not feasible. However, audit observed that despite Ministry's guidelines, there was no concerted effort to earmark projects for the benefit of ST beneficiaries by the IGNOU.

### Case Study

#### Diversion of TSP Funds

Three Councils of the Department of AYUSH utilised TSP funds ` 27.29 crore out of ` 28.27 crore during 2011-12 to 2013-14 towards purchase of medicines, salaries paid to regular staff, contingencies etc. under research projects. The expenditure was not related to development of STs as research programme related to propagation and development of Indian Systems of Medicines where the benefits percolate to the complete strata of population.

Audit further noticed that out of the allocations / releases of ` 9.77 crore under TSP, the CCRUM and CCRH diverted unspent TSP funds of ` 5.86 crore towards other general plan fund during 2011-12 to 2013-14.

Ministry of AYUSH (CCRH) accepted the observations (July 2015). In the case of CCRUM, it was stated that no fund was diverted to the general plan. Audit observed that the reply was factually incorrect.

The observations establish that organisations were receiving funds under TSP like regular funds and they lacked clarity on the purpose and ways for using it for the benefit of tribal population.

### 3.7 Non-lapsable Pool of TSP Funds (NLCPTF)

Para 5.9 of the revised guidelines stipulated that TSP funds (shown respectively under the Minor Head 796 of all Ministries) remaining unutilized at the end of a financial year may be transferred, on the lines of Non-lapsable Central Pool of Resources (NLCPR) for the North Eastern region to be named as “Non-lapsable Pool of TSP Funds (NLCPTF).” The funds from these non-lapsable pools may be allocated to the Ministry of Tribal Affairs for implementing schemes for STs development as well as for providing incentives to State Government for effective implementation of TSP, which may form a part of Central Assistance for State Plans.

The recommendations of Inter-Ministerial Committee (January 2013) also clarified that in case it was found that the earmarked funds for TSP in a particular year was not spent in proportion to the share of ST population in the State, it must be ensured that the gap was funded suitably for providing funds to that extent in the non-lapsable pool to be administered by the concerned Nodal Ministry i.e. Ministry of Tribal Affairs which may in turn,



allocate the funds for implementing schemes exclusively for the benefit of STs.

The Planning Commission stated (October 2014) that the provision for creation of Non-Lapsable Pool of Resources was yet to be created.

Further, The Ministry of Tribal Affairs also replied (October 2014) that the Non-Lapsable Central Pool of TSP Funds (NLCPTF) had not been formulated so far and thus, that Ministry had not received any funds in this regard.

Thus, the concept of transfer of unutilised TSP funds to NLCPTF remained a non-starter.

### **3.8 State specific findings on the financial management in respect of selected schemes.**

Examination of records in the selected States corroborated audit findings related to fund management and utilisation. Deficiencies in the financial management as per details given hereunder:

#### **3.8.1 Non maintenance of separate account of TSP fund**

##### **Department of SE&L**

- In **Assam, Bihar, Daman & Diu, Gujarat, Jharkhand, Karnataka, Madhya Pradesh, Manipur, Rajasthan, Tamil Nadu, Andhra Pradesh, Kerala**, no separate accounts/records of funds received under TSP from the Centre were being maintained. All the funds received for implementation of Scheme including TSP were kept in a common pool fund. Thus, the quantum of expenditure of TSP fund was also not available/ quantified. **(Annex 9(i))**

##### **Department of Health & Family Welfare**

- In the States of **Madhya Pradesh, Jharkhand, Assam, Odisha, J&K, Karnataka, Kerala, Sikkim, Rajasthan, Bihar, Tamil Nadu** and **Daman & Diu** accounts in respect of TSP fund were not maintained separately in the selected schemes under Health components during 2011-14. Further, in Bihar no details of TSP funds released by the Government of India were available. **(Annex 9(ii))**

### 3.8.2 Short/delay in release by Central Govt.

#### Department of SE&L

- In **Gujarat** and **Chhattisgarh**, no funds were provided under TSP by the Centre during 2011-14 under SSA and during 2011-12 and 2013-14 under RMSA.
- In **Andhra Pradesh**, **Tripura** and **Sikkim**, the Central share of TSP funds released at the fag end on 12 to 20 months later respectively under SSA, MDM, RMSA, ICT and TES. **(Annex 10 (i))**

#### Department of H&FW

- In the State of **J&K**, **Kerala**, **Assam** **Jharkhand**, **Madhya Pradesh**, **Maharashtra**, **Karnataka**, **Rajasthan** and **Sikkim**, no Central share was released by the Government of India during 2011-12 to 2013-14 under NPCDCS, NPHCE, Immunisation, FPSPIP, & IMS. **(Annex 10(ii))**

### 3.8.3 Short/delay in release by State Govt.

#### Department of SE&L

- In **Andhra Pradesh**, **Assam**, **Bihar**, **J&K**, **Jharkhand**, **Karnataka**, **Madhya Pradesh** and **Manipur**, State share corresponding to the funds received from the Centre had not been released to districts under SSA, MDM, RMSA, ICT and TES. **(Annex11 (i))**
- In **Andhra Pradesh**, **West Bengal** and **Sikkim** State share was short released under the Scheme and in **Jharkhand**, **Karnataka**, **Maharashtra**, **Manipur**, **Odisha** and **Rajasthan** State share was not released within the time frame. **(Annex 11 (ii))**

#### Department of H&FW

- In the State of **Karnataka**, **Bihar**, **Assam** **J&K** and **Sikkim**, no State share was released under NPCDCS, NPHCE, IMS, and FPSPIP. **(Annex 12(i))**
- In five districts<sup>5</sup> of **Madhya Pradesh** funds were not released to the districts in proportion of their tribal population. However, there was short release of ` 5.29 crore by GOI against the proportion of tribal population under the TSP head. **(Annex 12(ii))**

<sup>5</sup> Dhar, Jhabua, Chhindwara, Ratlam and Hoshangabad

### 3.8.4 Non/under utilisation of TSP fund

#### Department of SE&L

- In **Chhattisgarh, Daman & Diu, Gujarat, J&K, Madhya Pradesh, Rajasthan, Tamil Nadu** and **Andaman & Nicobar** against release there was under utilisation of funds in various schemes. **(Annex 13(i))**

#### Department of H&FW

- In the States of **Madhya Pradesh, Andhra Pradesh, Sikkim, J&K Odisha, Jharkhand** and **Rajasthan** TSP fund were under utilised in NPCDCS, NPHCE, FPSP, IMS and Immunisation Schemes. **(Annex 13(ii))**

### 3.8.5 Other deficiencies

#### Department of H&FW

- In **Manipur**, diversion of TSP fund of ₹ 16.32 crore and irregular drawal of TSP fund of ₹ 1.94 crore were noticed. **(Annex 14)**

#### **Recommendations:**

- ❖ *Ministry should review the TSP strategy to ensure that the expenditure reported under it is linked with flow of benefits to STs.*
- ❖ *The Ministry should operationalise the accounting arrangements to ensure that TSP funds do not get diverted.*
- ❖ *The Ministry should ensure timely release of funds for all components at the central and state levels to facilitate uninterrupted implementation of the schemes covered under TSP.*
- ❖ *The Ministry should issue appropriate instructions for maintenance of separate account and preparation/ submission of separate UCs of TSP fund by States.*

# CHAPTER-4

## Implementation

### 4.1 Action Plan for implementation of TSP

As per the guidelines of Planning Commission (2006), the TSP was to be implemented by constitution of dedicated unit in every ministry/department and oversight by Ministry of Tribal Affairs.

#### 4.1.1 Utilisation of TSP funds

The basic objective of Tribal Sub-Plan is to channelize the flow of outlays from central Ministries/departments by earmarking funds for the development of Scheduled Tribes in the States, at least in proportion to their population. However, even though funds from central level were released under trifurcated head Gen/SC/ST to the states and states to district implementing agencies, the accounts for such expenditure was not maintained separately at each level. At the grass root level, there was no proper earmarking of TSP funds and hence, no assurance that the final objective of earmarking was getting fulfilled could be derived. Though TSP is a planning based strategy, allocations or earmarking were not based on tribal specific plans.

In view of this, audit selected two sectors viz. Education & Health in tribal concentrated districts of the states for examination of the methodology followed for utilisation of TSP funds. Schemes under these two sectors were also chosen on the basis of allocation of funds under TSP. The allocation of TSP funds for the year 2011-12 to 2013-14 under these schemes is given below:

#### Scheme-wise Financial Position of TSP funds during 2011-14

(` in crore)

Name of Scheme	Period	Total allocation of funds	Funds earmarked under TSP head '796'	Funds released under TSP
<b>Education Sector</b>				
Sarva Shiksha Abhiyan	2011-12	61734.36	6518.23	2276.26
	2012-13	69875.30	7475.67	2632.90
	2013-14	49130.24	5265.57	2910.09
	<b>Total</b>	<b>180739.90</b>	<b>19259.47</b>	<b>7819.25</b>
Mid-Day Meal	2011-12	9901.91	1110.66	1087.49
	2012-13	10867.90	1277.26	1172.75
	2013-14	10927.21	1417.23	1339.82
	<b>Total</b>	<b>31697.02</b>	<b>3805.15</b>	<b>3600.06</b>

Rashtriya Madhyamik Shiksha Abhiyan	2011-12	2512.45	273.73	273.73
	2012-13	3172.63	342.81	342.81
	2013-14	3123.00	366.99	366.99
	<b>Total</b>	<b>8808.08</b>	<b>983.53</b>	<b>983.53</b>
Restructuring and Reorganization of the Centrally Sponsored Scheme on Teachers Education	2011-12	500.00	Not available	57.88
	2012-13	500.00		76.62
	2013-14	500.00		60.46
	<b>Total</b>	<b>1500.00</b>		<b>194.96</b>
Information and Communication Technology	2011-12	500.00	53.50	53.21
	2012-13	352.70	37.50	37.45
	2013-14	559.14	42.28	42.28
	<b>Total</b>	<b>1411.84</b>	<b>133.28</b>	<b>132.94</b>
<b>Health Sector</b>				
National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Disease and Stroke	2011-12	125.00	10.00	9.92
	2012-13	300.00	24.60	0.02
	2013-14	300.00	32.70	9.32
	<b>Total</b>	<b>725.00</b>	<b>67.3</b>	<b>19.26</b>
National Programme for Health Care for the Elderly	2011-12	75.00	0.00	Nil
	2012-13	150.00	12.30	4.82
	2013-14	50.00	5.45	0.30
	<b>Total</b>	<b>275.00</b>	<b>17.75</b>	<b>5.12</b>
Immunisation	2011-12	871.00	101.90	97.09
	2012-13	1605.00	171.51	116.65
	2013-14	1605.00	174.94	157.31
	<b>Total</b>	<b>4081.00</b>	<b>448.35</b>	<b>371.05</b>
Infrastructure Maintenance	2011-12	4280.00	327.00	395.36
	2012-13	4928.00	527.64	625.43
	2013-14	4928.00	537.13	534.15
	<b>Total</b>	<b>14136.00</b>	<b>1391.77</b>	<b>1554.94</b>
Flexible Pool for State PIPs	2011-12	9890.00	1334.00	1334.00
	2012-13	10789.51	1155.21	1291.08
	2013-14	11111.01	1211.07	1267.54
	<b>Total</b>	<b>31790.52</b>	<b>3700.28</b>	<b>3892.62</b>

## Shortcomings in Implementation

### 4.2. Lack of oversight by the Ministry of Tribal Affairs

Planning Commission's guidelines stipulated that the Ministry of Tribal Affairs (MOTA) should be involved in the process of finalisation of Annual Plan of the Central Ministries/Departments. Audit noticed that the Ministry of Tribal Affairs was neither involved in the annual planning exercise nor there were any guidelines detailing the processes for such oversight.

The Ministry of Tribal Affairs stated (October 2014) that it had not been invited to contribute to the process of formulation and finalisation of Annual Plan of any Central Ministries/Departments.

Thus, Planning Commission guidelines remained only on paper in the absence of any oversight role being exercised by the Ministry of Tribal Affairs which is a clear failure of governance.

#### **4.3 Delayed formation of dedicated unit and formulation of TSP guidelines by the Ministry**

The Planning Commission recommended for implementation of TSP from the financial year 2011-12 by central ministries/departments. As per the guideline, a dedicated unit was to be constituted in every central ministry/department as nodal unit for formulation and implementation of TSP. Audit noticed that there were delays in formation of nodal units in the ministries/departments. A chronology of delays in formation of such nodal units is exhibited below:

June 2012	A nodal unit i.e. National Monitoring Committee (NMC) for Education was constituted after a delay of one and a half years.
July 2012	Apart from the constitution of NMC, a standing committee for assistance of NMC and six task forces for assistance of the standing committee were also constituted.
April 2013	The work of preparation of guideline on implementation of TSP in the ministry was assigned to the standing committee which was submitted for recommendation of the NMC.
October 2013	After recommendation, guidelines were circulated to all the concerned departments of the MHRD after a delay of two and a half years. This in turn delayed the actual implementation of TSP.
October 2013	The MHRD issued guidelines on implementation and also uploaded it on the ministry's website. The guidelines were to be implemented by all organizations under the administrative control of the ministry. Para 2 (iv) (b) of the above guidelines provides that all organizations under the administrative control of the Ministry of HRD will designate a nodal unit or a committee or Project Approval Board (PAB) in case of centrally sponsored schemes to oversee the implementation of TSP in their respective organisations/programmes. These units/committees/PABs after estimating the gap in the educational development of STs, prioritize the development needs of STs through a consultation process and shall prepare TSP in respect of these organisations/schemes with the approval of the competent authority.

December 2013	After the issue of guidelines, the UGC could formulate the nodal unit.
May and June 2014	After the formulation of Nodal Unit only two meetings of the nodal unit were conducted in May and June 2014 (after a delay of 5 months).
April 2014	Only draft guidelines on implementation of TSP in UGC had been forwarded to the Ministry for approval which was awaited.

#### **4.4 Non creation of (IEC) key activities under NPCDCS and NPHCE (Transfer to scheme portion)**

The guidelines of National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke provides that, Central Government will prepare prototype Information, Education & Communication (IEC) material on cancer, diabetes, hypertension and cardiovascular diseases including stroke to sensitize community about risk factors to promote healthy life style and inform about services available through various electronic, print media and other channels.

Audit noticed that no such Information, Education & Communication (IEC) activities were carried out for the benefit of the tribal people by the scheme cell in both the programmes during the period 2011-12 to 2013-14.

#### **4.5 State specific findings under selected schemes**

As mentioned in Para 2.1.2 of Chapter 2 of this report, Audit examined a few major components of five major schemes implemented by the Department of School Education and Literacy and Department of Health and Family Welfare in states having tribal population. Audit noted that the TSP fund had been amalgamated with other funds and no segregation was available at the state level. Results of examination of selected schemes are discussed in the following paragraphs.

##### **4.5.1 Education**

###### **4.5.1.1 Sarva Shiksha Abhiyan (SSA)**

SSA was launched by GOI, Ministry of Human Resource Development (MHRD) in 2001-02 for ensuring elementary education for all children aged 6 to 14 years in the country, with its focus on adequate school infrastructure, personnel, academic support, specific focus on disadvantaged social groups (including Scheduled Tribes). To provide



additional components for education of girls at elementary level, GOI introduced the National Programme for Education of Girls at Elementary Level (NPEGEL) and Kasturba Gandhi Balika Vidyalaya (KGBV) Scheme as an additional support to the SSA in 2003 and August 2004 respectively.

**4.5.1.1(i) Deficiencies in establishment of Kasturba Gandhi Balika Vidhyalaya (KGBV)**

Para 3.7.2.1 of SSA guidelines and para 2.1.1 of KGBV guidelines provide that the KGBV residential schools at the upper primary level for girls belonging predominantly to the SC, ST, OBC, etc. are to be set up in blocks where the female rural literacy is below 46.13 *per cent*.

Audit noted shortfalls in establishment/construction of KGBV. In Maharashtra, J&K and Gujarat, these schools were running in rented buildings and the facilities like hostel and essential infrastructure like toilets, compound walls, play grounds, etc. had not been provided. Deficiencies noticed in these States are further detailed in **Annex-15**.



**Picture-1: KGBV building (under Construction) Doongi, Rajouri, J&K being used by locals as cattle shed**



**Picture-2: Under construction building of KGBV, Doongi, Rajouri, J&K since 2007-08**





Picture-3: Private house illegally constructed within the campus of KGBV, Khangela, Dahod, Gujarat

#### 4.5.1.1(ii) Non establishment and non-functioning of 'Model Cluster School for Girls'

NPEGEL guidelines provide that establishment of 'Model Cluster School for Girls' is to be carried out by State Government in Blocks that have at least 5 *per cent* of the ST population (Census 2001) and where the SC/ST female literacy is below 10 *per cent*. Audit noticed deficiencies as detailed below in seven States:

- In **Maharashtra**, no MCSG was opened in 18 districts after March 2011
- In **Gujarat**, no MCSG was opened under NPEGEL. However, grants received under NPEGEL were utilised for the benefit of girl students in existing primary and upper primary schools.
- In **Assam**, in the Karbi Anglong district, 14 MCSGs were established up to 2012-13 which remained non-functional due to non-allocation of further funds.
- In **Andhra Pradesh**, 'National Programme for Education of Girls at Elementary Level (NPEGEL)' was discontinued due to non-receipt of funds from Government of India from 2013-14 onwards. Consequent to this, the Model Cluster Schools for Girls established in Andhra Pradesh were abolished with effect from 2013-14.
- In **Jammu & Kashmir**, in 3 districts (Reasi, Poonch and Anantnag) no funds were received from the State government during 2012-13 and 2013-14 for NPEGEL.

- In **Jharkhand**, out of total 210 blocks in the State 209 blocks were covered through 2961 MCSGs which were closed during 2013-14 due to non-receipt of funds from GOI.
- In **Rajasthan**, 709 MCSGs were opened in 9 blocks of 4 selected districts, out of which 107 were only for girls.
- MCSGs were also established for boys contrary to guidelines
- No funds were received from GOI during 2011-14.

Thus due to non-establishment of MCSG and non-functional MCSG, the ST population could not get the intended benefit under the scheme.

#### **4.5.1.1(iii) Lack of basic amenities and facilities**

SSA guidelines provide that basic infrastructure like, toilet and drinking water facilities, fencing/boundary wall and other school infrastructure is to be provided.

Audit took up the examination of school infrastructure with a view to ascertain its availability and quality in the selected districts where ST population was significant.

Audit scrutiny of the records revealed that in **Manipur, J&K and Gujarat** there was lack of basic amenities and facilities such as safe drinking water, boundary wall. Details of deficiencies are given in **Annex-16**.



**Picture-4: Unsafe drinking water used for drinking by students in MCS (UPS) Fatehpur, Rajouri, J&K**



Picture-5: Damaged compound wall and girls' toilet of Primary School, Chandpuri Faliya, Dantol, Panchmahal, Gujarat



Picture-6: Toilet blocks of Upper Primary School, Varoli Talat, Valsad district, Gujarat, in damaged condition,

#### 4.5.1.1 (iv) Non distribution of school uniforms

SSA guidelines provide that state governments were to incorporate provision for school uniforms as entitlement of the child in Right to Education Act or Rules and ensure distribution thereof to the school children.

Audit noticed that school uniforms had not been distributed as per norms in the States of **Maharashtra, Chhattisgarh, Jharkhand, J&K, Assam** and **Andhra Pradesh** as per details in **Annex 17**.

#### **4.5.1.1(v) Exclusion issues of ST students**

SSA guidelines provide that the exclusion issues of ST students were to be addressed by providing teaching in local language by recruiting native speakers to remove a sense of alienation among the children by developing educational material in local languages; special training for non-tribal teachers to work in tribal areas including knowledge of the tribal dialect.

Audit observed that requisite guidelines to address specific problems of ST students were not followed as there were deficiencies in appointment of native teachers, non-availability of text books in local languages etc. These deficiencies persisted in the States of **Madhya Pradesh, Jharkhand, Chhattisgarh, Gujarat, Assam, Maharashtra** and **J&K**. Details are given in **Annex-18**.

#### **4.5.1.1(vi) Shortage of teachers**

Manual on Financial Management and Procurement of SSA provides for one teacher for every 40 children in primary and upper primary schools. A minimum of 2 teachers for primary schools and 1 teacher for every class in the upper primary schools may be appointed.

Audit noticed that in the states of **Chhattisgarh, Gujarat** and **Assam**, there was shortage of teachers and as a result, students were deprived of quality education. State specific details are given in **Annex 19**.

#### **4.5.1.2 National Programme of Mid-day Meal (NPMDM)**

NPMDM was introduced mainly for disadvantaged children as it was expected to exert a positive influence on enrolment and attendance in schools. TSP grant under Mid-day Meal Scheme was based on respective District Information System for Education (DISE) percentage of ST population in respect of STs for all states/UTs.

#### **4.5.1.2(i) Deficiencies in Annual Work Plan and Budget (AWP&B)**

MDM guidelines provide that each state was to prepare an Annual Work Plan & Budget (AWP&B) based on information maintained at school level and aggregated at block, district and state levels.

Audit noticed that in the test checked districts in eight states, the Annual Work Plan & Budget were neither prepared with aggregated data from

schools/blocks nor there were any special plan or projects for ST students details are given below:

Sl. No.	States	Deficiencies
1.	Assam	<ul style="list-style-type: none"> <li>• AWP&amp;B was prepared during 2011-14 without aggregating data from school, block and district level.</li> <li>• 6 out of 8 test checked district did not prepare AWP&amp;B.</li> </ul>
2.	Karnataka	<ul style="list-style-type: none"> <li>• 72 schools in 9 districts and 18 talukas did not prepare AWP&amp;B.</li> <li>• No separate work plan for TSP was prepared.</li> </ul>
3.	West Bengal	<ul style="list-style-type: none"> <li>• Plan for 2011-13 was prepared without any input from lower tier units.</li> </ul>
4.	Jammu & Kashmir	<ul style="list-style-type: none"> <li>• AWP&amp;B was not prepared for block &amp; school levels.</li> </ul>
5.	Bihar	<ul style="list-style-type: none"> <li>• 113 out of 128 test checked school did not prepare AWP&amp;B.</li> </ul>
6.	Rajasthan	<ul style="list-style-type: none"> <li>• In 90 selected schools, AWP&amp;B was not prepared.</li> </ul>
7.	Tamil Nadu	<ul style="list-style-type: none"> <li>• No AWP&amp;B was prepared at school level.</li> </ul>
8.	Manipur	<ul style="list-style-type: none"> <li>• No AWP&amp;B was prepared at school, block and district levels.</li> </ul>

Thus lack of bottom up approach in planning was clearly visible and the AWP&B at State level did not have any separate plan for tribal students despite earmarking of funds under TSP. This highlights inadequate implementation of TSP strategy in the planning process.

#### 4.5.1.2(ii) Absence of kitchen cum store

The essential infrastructure for implementation of the mid-day meal scheme was provision for pakka kitchen-cum-store, kitchen devices and clean drinking water. However, during audit of selected schools, deficiencies relating to kitchen sheds, kitchen devices and clean drinking water were noticed in 10 States/UTs' having tribal population which received funds under TSP component of MDM. **(Annex-20)**

As a result of non-availability of kitchen sheds, complete infrastructure in kitchen, kitchen devices and sufficient drinking water, the children were exposed to health hazards as the meals were being prepared and served in open and un-hygienic conditions.





Picture-7: Unhygienic Cooking environment at the Kitchen of GMS, Krishnanalla, Hutbay, A&N Islands



Picture-8: Open Kitchen at GMS, Tamaloo, Carnicobar, A&N Islands

#### 4.5.1.2 (iii) Grievances Redressal Mechanism

As per MDM Scheme Guidelines, a grievance redressal mechanism was to be established in each school.

The grievance redressal mechanism was found to be non-existent/deficient in seven States as per the details below:

Sl No.	States	Observations
1.	J&K, Gujarat, Andhra Pradesh and Karnataka	In test checked districts/schools no Grievances Redressal Mechanism was established.
2.	West Bengal	Out of 6 districts and 20 blocks test checked, complaint register were maintained in 4 districts.
3.	Maharashtra	In 10 selected districts, out of 115 schools test checked, 39 did not have grievance redressal mechanism.
4.	Madhya Pradesh	Out of 84 selected schools in 10 districts, there was no grievances redressal mechanism in 48 schools.
5.	Tamil Nadu	Out of 192 selected schools of 9 districts, only 55 had grievance redressal mechanism. 130 schools did not have any mechanism.

#### 4.5.1.2 (iv) Mismanagement of food grains

Under Mid-Day Meal Scheme, GOI provides assistance to State Government for supply of free food grains for primary classes (I-V) and upper primary classes (VI-VIII).

Audit noticed that supply of food grains, cooking cost and utilisation of funds for MDM was not found to be sufficient and regular to meet the needs of the children in the selected states of **Chhattisgarh, Assam, Andhra Pradesh, Rajasthan, West Bengal** and **Tripura**. Deficiencies are detailed briefly in **Annex-21**.

#### 4.5.1.3 Rashtriya Madhyamik Shiksha Abhiyan (RMSA)

The Government of India launched (June 2009) a Centrally sponsored scheme 'Rashtriya Madhyamik Shiksha Abhiyan (RMSA) for universalisation of access to and improvement of quality of education at secondary and higher secondary stage during the 11<sup>th</sup> Five Year Plan. Under RMSA the vision for secondary education is to make good quality education available, accessible and affordable to all young persons in the age group of 14-18 years.

#### 4.5.1.3(i) Improper infrastructure

RMSA guidelines provide that Civil works under RMSA should start with a proper assessment of the infrastructure requirement for each district and there needs to be adequate infrastructure for each school including toilets, drinking water, etc.

Audit noticed that the selected schools in the states of **Madhya Pradesh, Assam, Rajasthan, Tripura, J&K, Tamil Nadu** and **Gujarat** were functioning with deficient infrastructure, devoid of better teaching and learning facilities and atmosphere. State specific findings are detailed in **Annex-22**.



Picture-9 : Dokmoka Higher Secondary School, Karbi-Anglong, Assam – Building incomplete even after lapse of 12 months from due date of completion



Picture-10 : Sankar Dev Mission high School, Udalguri, Assam – Building incomplete even after lapse of nine months from due date of completion



Picture-11: Government Secondary School, Rahdunagari, Gujarat – Students of Class-IX studying on verandah floor

#### 4.5.1.3 (ii) Community mobilization & innovative interventions

Framework for RMSA provides for extending interventions and resource support such as, providing textbook, workbooks and stationery etc., uniforms, footwear, bicycle/wheelchair, boarding and lodging facility and stipend for day scholars, etc. to the children belonging to SC/ST/OBC etc. at secondary and higher secondary levels. During examination of records in 13 state, audit noticed instances of non-receipt of grants, lack of support



to ST children in terms of text books, bicycles etc. Audit also found cases of non-availability of records, mismatch in enrolment data, non-provision of stipend, boarding lodging, uniforms etc. as per details in **Annex-23**.

#### **4.5.1.3(iii) Non availability of residential accommodation facility to the teachers**

RMSA guidelines envisage construction of residential quarters for teachers in remote/hilly areas/in areas with difficult terrain. Quarters were to be built as residential clusters with accommodation for teachers of all schools within a particular area with preference to female teachers.

In **Tripura**, except in one residential school, residential accommodation facility was not available for the teachers posted in the rural and difficult hilly areas. It was further noticed that in none of the schools accommodation facility for the lady teachers was available.

In **Gujarat**, Project Approval Board (PAB) approved (July 2011) ₹ 2.40 crore for 40 residential quarters (₹ 6.00 lakh per quarter) for 25 Government secondary schools<sup>6</sup> in tribal areas. However, Audit observed that these quarters had not been constructed as of August 2014 as site was not identified for the quarters and the teachers of tribal areas were deprived of the housing facilities even after lapse of more than three years of approval by the PAB.

#### **4.5.1.4 Strengthening of Teacher Training Institutions (TES)**

The Centrally Sponsored Scheme of Restructuring and Reorganisation of Teacher Education was initiated in 1987 pursuant to the formulation of the National Policy on Education 1986 (NPE). The scheme has been revised in XII Plan in order to meet the exceptional challenges for the Teacher Education System.

#### **4.5.1.4(i) Non establishment of SC/ST and Minority Cell for education**

An Education cell for SC/ST and Minority Cell was to be established within the structure of SCERT. Scrutiny of records revealed that in **West Bengal** and **Kerala**, no such cells were established. Similarly, there ought to be a Programme Advisory Committee in SCERT with nominated members from SC/ST right groups. Such Committee was also not established in SCERT.

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<sup>6</sup> Banaskantha (three), Dahod (two), Surat (four), Vadodara (three) and Valsad (13)

#### 4.5.1.4 (ii) Non establishment of District Institute of Education and Trainings(DIETs)

As per TES Guidelines, the DIETs were created by the Government of India, Ministry of Human Resource Development to strengthen elementary education and support the decentralization of education to the district level for teachers' professional development. The DIET is located at an important level of decentralization i.e. District.

Audit noticed in the following five States some DIETs were not functioning as per details given below:-

Sl. No.	State/UT	No. of Dist.	Number of DIETs Sanctioned	Number of DIETs Functional	Number of DIETs not sanctioned/ non functional
1.	Assam	27	23	18	9
2.	Jharkhand	22	22	19	3
3.	Nagaland	08	08	06	2
4.	Rajasthan	33	32	32	1
5.	West Bengal	18	18	16	2
<b>Total</b>					<b>17</b>

It is evident from the above that in 5 States, 17 DIETS were either not sanctioned or were non-functional.

Examination of records revealed instances of non-establishment of DIETs in **Maharashtra** and **Tamil Nadu**. Specific findings are given below:

In **Maharashtra**, the District Institute of Education and Trainings (DIETs) were established in every district except Mumbai due to non-availability of site.

In **Tamil Nadu**, as against 32 districts, DIET was established in 29 districts. It was noticed that the DIETs in the selected districts did not maintain community wise data of teachers trained and hence audit could not ascertain the number of ST teachers benefitted by this programme.

As a result, adequate training to the teachers could not be imparted and the very purpose of improvement in the status and professional competence of teachers was frustrated.

#### 4.5.1.4 (iii) Under performance of DIETs

Audit observed that in J&K, neither sufficient infrastructure was available (except in DIET Leh) nor any of the activities viz. training of newly recruited teachers and Head teacher at DIET, developing training material for trainees, organising capacity building workshop for DIET lecturers to develop their proficiency and seeing whether new curriculum syllabus and text books development for I to VIII Standard in line with RTE-2009 had been carried out in the DIETs in test checked districts despite availability of optimum staff in Rajouri and Poonch Districts. Principal DIET's Rajouri and Reasi attributed the lapse to non-availability of funds and release of funds at fag end of the year. Principal DIET Poonch attributed lapse to non-availability of hostel facility and computer room and admitted that efforts would be made to carry out these activities in future.

In **Bihar**, in 10 selected districts it was observed that the DIET in Kaimur and Banka did not have sufficient strength of teachers. There was shortfall of three to seven teachers during 2011-13.

The DIET, Purnia remained unrecognised by NCTE up to November 2013 which resulted in non-enrolment of students during the period.

In **Andhra Pradesh**, in 2 DIET<sup>7</sup>s (out of seven sampled), the infrastructure facilities like buildings for class rooms, library, laboratory and office were not in a good condition and some buildings needed to be reconstructed. Further, posts of teaching staff were also kept vacant.

In **Rajasthan**, 32 DIETs were in operation up to 2012-13, but no State share was released by the State Government during 2011-12 as 100 *per cent* Central Assistance Scheme (CSS) was provided by the Central Government for DIET/ Block Institute of Teacher Education (BITE).

#### 4.5.1.4 (iv) Training of newly recruited Teachers and Head Teachers

Training is an important mandate of DIETs. Audit observed deficiencies in this respect as detailed in the following table:

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<sup>7</sup> Warangal and Nellore

Sl. No.	Name of State/UT	Audit observations
1.	West Bengal	During 2011-14, training for newly recruited teachers was not provided in any of the five <sup>8</sup> test checked DIETs.
2.	Jammu and Kashmir	Shortfall in training of ST teachers was observed in three districts (0-100 <i>per cent</i> ), Reasi (100 <i>per cent</i> ) Anantnag (43 to 50 <i>per cent</i> ), Leh (65 to 70 <i>per cent</i> ). Neither data indicating total number of ST teachers available in the Poonch and Rajouri district nor specific data about number of ST teachers trained in DIETs was maintained in DIETs Poonch and Rajouri.
3.	Madhya Pradesh	In 10 selected tribal dominated districts, out of 12050 ST teachers, 8025 were imparted training.
4.	Andhra Pradesh	Training programmes to newly recruited teachers and Head teachers were not organized in any of the DIETs in seven sampled districts as a result of non-release of funds by the state government.
6.	Rajasthan	In nine selected DIETs as against 15833 ST teachers selected for training, only 8154 ST teachers were trained during 2011-12 to 2013-14.
7.	Andaman & Nicobar	No training was imparted to ST teachers in 2012-13.

#### 4.5.1.4(v) Non establishment of Block Institute of Teacher Education (BITE)

As per TES Guidelines, it was decided to establish 196 Block Institute of Teacher Education (BITEs)- one such Institute in a block of each of the 90 Minority Concentration Districts (MCDs) and the SC/ST dominated districts (other than the block in which a DIET is sanctioned), for which Central assistance would be provided. The BITE shall be a pre-service elementary teacher education institution.

Scrutiny of records of the eight States brought out the following:

Sl No.	Name of State	Audit observations
1.	J&K	No BITEs were established in SC/ST dominated blocks.
2.	Kerala	Though, State Government released ₹ 31.00 lakh in June 2013 for establishment of BITE in Waynad district, the same has not been established.

<sup>8</sup> Bardhaman, Pachim Medinipur, Purulia, Bankura and Jalpaiguri

3.	Maharashtra	The GOI sanctioned five BITEs in the State viz. Khamgaon, Basmat, Navapur Gangakhed and Mangrulpir in 2011-12. The State Government earmarked and allocated land for establishment of the BITE in Khamgaon in 2012-13 and for Mangrulpir in 2013-14. However, the BITEs are yet to be made functional till 2013-14.
4.	Madhya Pradesh,	No BITEs were established.
5.	Rajasthan	
6.	Tamil Nadu	
7.	Assam	14 Districts <sup>9</sup> in Assam were identified as the Minority/SC/ST concentration areas for establishment of BITEs in the block level. But no BITE was established in any of these districts.
8.	Bihar	No BITE was setup up to March 2014 in any of the 10 test checked districts.

#### 4.5.1.5 Information and Communication Technology (ICT) in Schools

The scheme of Educational Technology (ET) was started in 1972. The National Task Force on Information Technology and Software Development (IT Task Force) constituted by the Prime Minister in July, 1998 made specific recommendations on introduction of IT in the education sector including schools for making computers accessible through the Vidyanthi Computer Scheme, Shikshak Computer Scheme and School Computer Schemes.

##### 4.5.1.5(i) Non implementation of ICT Scheme

Audit noticed instances of non-implementation of scheme in the test checked districts with significant ST presence during 2011-14, as detailed below :

- a. In **Andaman & Nicobar**, the MHRD during 2012-13 sanctioned ₹ 5.38 lakh under Tribal Sub-Plan to A & N Administration for implementing the Central Sponsored Scheme namely 'Information and Communication Technology (ICT) in schools'. But the amount could not be utilised as the Administration did not receive the Letter of Authority from MHRD.

<sup>9</sup> Barpeta, Bongaigaon, Cachar, Darrang, Dhubri, Goalpara, Hailakandi, Karbi Anglong, Karimganj, Kokrajhar, Morigaon, Nagaon, Kamrup, N. C. Hills

- b.** In **Gujarat**, out of 96 RMSA schools of test checked districts, only 34 RMSA schools were covered under the ICT.
- c.** In **Assam**, records of 32 out of 33 selected schools<sup>10</sup> were test checked. ICT scheme was implemented in only 12 out of these 32 schools.
- d.** In **Tamil Nadu**, TSP funds amounting to ₹ 15.05 crore (GOI share ₹ 11.29 crore plus State share ₹ 3.76 crore), though sanctioned during 2011-12 were, however, lying idle as of November 2014.

Non implementation of the Scheme led to denial of benefit of computer education to the students of the tribal districts.

#### **4.5.1.5(ii) Non establishment of Smart School**

As per guidelines, one Smart School would be established in each district by conversion of one of the existing State Government schools to serve as role model and to share infrastructure and resources with the neighbourhood schools also. For establishment of a smart school 40 computers alongwith other accessories were to be provided to the selected school under the scheme.

Audit noted that no smart school was established in any of the test checked district in States viz. **Tripura, Assam, Gujarat, Andhra Pradesh, Tamil Nadu** and **Karnataka**. Audit also observed that GOI, MHRD did not sanction smart school for **Maharashtra** and in case of **Rajasthan** though the Directorate of Education had submitted proposal to establish seven smart schools in February and November 2011 to the GOI, MHRD did not sanction any smart school.

Thus the intended facility could not be created and benefits could not be availed by students of tribal districts.

#### **4.5.1.5(iii) Non development of infrastructure**

As per scheme guidelines, each school would be provided with 10 PCs or 10 nodes connected through a server along with peripherals. The scheme also provides for broadband connectivity, generators in schools having unreliable power supply, induction and refresher training to average 10 teachers.

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<sup>10</sup> 16 high schools and 16 higher secondary schools, one school did not furnish the records.

Audit noted deficiencies in development of ICT infrastructure in four States viz. **West Bengal, Tripura, Rajasthan** and **Assam**. States specific findings are detailed in **Annex24**.

#### **4.5.1.5 (iv) Non imparting of induction and refresher training**

As per guidelines, first time induction training in ICT should be provided to all teachers in the sanctioned schools for a period of 10 days (8 hours per day).

Refresher trainings on use of ICT in teaching should be provided to all teachers of the sanctioned schools every year for 5 days (8 hours per day).

Audit noticed that in the States **Tripura, Kerala, West Bengal, Maharashtra, Assam** and **Rajasthan** induction/refresher training was not provided as required under the Scheme as per details in **Annex 25**.

Thus, ST students were deprived of ICT knowledge. Further the absence of proper refresher training compromises the quality of ICT education.

### **4.5.2 Health**

#### **4.5.2.1 National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases & Stroke (NPCDCS)**

NPCDCS was launched by GOI, Ministry of Health & Family Welfare (MHFW) for reducing the burden of Non Communicable Disease (NCDs) such as cancer, diabetes, cardiovascular diseases and stroke which are major factors reducing potentially productive years of human life, resulting in huge economic loss. During 2011-14, 100 identified Districts in 21 States have been taken up and covered under this programme.

##### **4.5.2.1(i) Non conduct of behaviour and life style changes activities**

Operational Guidelines provide for creating general awareness through various approaches such as mass media, community education and interpersonal communication, Information, Education and Communication (IEC) materials to sensitize community about risk factors, to promote healthy life style etc. are to be disseminated to states.

- Audit observed that Information, Education and Communication (IEC) campaigns were not organised for creating awareness among public in **Madhya Pradesh (2011-12), Jharkhand, West Bengal (Jalpaiguri**



district), Sikkim (2011-13), Jammu & Kashmir (2011-12), Bihar, Karnataka, Maharashtra and Chhattisgarh (2011-12).

- In Madhya Pradesh (except Chhindwara districts), Sikkim, Odisha (2011-14) Karnataka, Jammu & Kashmir (Leh: 2011-14 & Kargil: 2011-12) and Chhattisgarh (2011-12), no camps were organized and no mass media and community education was carried out.

#### **4.5.2.1(ii) No screening of persons for early diagnosis**

As per Operational Guidelines, strategy for early diagnosis of chronic non-communicable diseases consists of opportunistic screening of persons above the age of 30 years at the point of primary contact with any of the health care facility, be it at village, CHC, District hospital, tertiary care hospital etc. to identify those individuals who are at a high risk of developing diabetes and CVD, warranting further investigation/action.

- Audit observed that in Madhya Pradesh (Dhar and Ratlam District), Jharkhand, Maharashtra (2011-12) and Chhattisgarh (2011-13), no screening of the individuals who were at high risks of developing common NCDs by the health Centres, was conducted.

#### **4.5.2.1(iii) Treatment facilities not provided**

Operational Guidelines provide for establishing “NCD clinic” and availability of investigation facilities at Districts NCD clinic and outsourcing certain laboratories investigation (mammography, X-ray and ultrasound) which are not available at district hospital.

- Audit observed that in Madhya Pradesh, Kerala, West Bengal (in test checked CHCs/PHCs), Andhra Pradesh, and Assam Investigation/tests for comprehensive examination of cancer diseases were not available at district NCD clinic.
- In Madhya Pradesh (Dhar and Ratlam districts) and Andhra Pradesh, the unavailable facilities of investigation/test were not outsourced.
- In Bihar, Karnataka, Madhya Pradesh, Andhra Pradesh and Assam, no home based palliative care were provided to serious patients.



- In **Karnataka and West Bengal**, no transport facilities were available to cater to serious patients.

#### 4.5.2.1(iv) Deficiency in training activities

As envisaged in Operational Guidelines, Central NCD cell prepared a plan for central level training programmes. A pool of master trainers were to be generated with capacity to organize and impart training at State and districts level. Prototype of training kits for each category of trainee was to be prepared by Central NCD Cell. At the State level, training programme comprising the medical and paramedical staff posted at various levels was to be prepared for capacity building of human resources.

- Audit observed that in **West Bengal (Darjeeling), Maharashtra, Madhya Pradesh** and **Assam**, sufficient master trainers were not available in the States.
- In **Madhya Pradesh** and **Sikkim**, Training calendars and training modules were not prepared.
- In **Madhya Pradesh, Sikkim, Karnataka**, training kits were not available.

Other deficiencies/shortcomings noticed in audit are given in **Annex 26**.

#### 4.5.2.1(v) Non-establishment of Tertiary Cancer Centres (TCCs)

Operational guidelines, envisage that the State Government should identify the Government Medical Colleges/District Hospital/Govt. Institution for financial assistance under TCC scheme. Each Centre will be eligible for a one-time financial assistance of maximum ₹ 6.00 crore with the Central and the State share of 80:20.

- Audit observed that in **Madhya Pradesh**, no hospital or health institution was identified by the State Government as Tertiary Cancer Centre.
- In **Sikkim**, audit observed that during 2012-13, the GOI sanctioned ₹ 480.00 lakh under TCCs for construction activities/procurement of equipment. The funds were to be released to the STNM Hospital. However, the SHS, NCD neither transferred the funds to the STNM Hospital nor took any action for procurement of equipment. As a result, funds were lying in the Society's account since 2012-13.

#### 4.5.2.2 National Programme for Health Care for the Elderly (NPHCE)

NPHCE was launched by GOI, Ministry of Health & Family Welfare (MHFW) to provide separate and specialized comprehensive health care to the senior citizens at various levels of State health care delivery system including outreach services. Preventive and promotive care, management of illness, health manpower development for geriatric services, medical rehabilitation and therapeutic intervention and IEC are some of the strategies envisaged in the NPHCE.

##### 4.5.2.2(i) Not conducting IEC and mass media activities

As per Operational Guideline, NCD cell will prepare prototype IEC material on Health Care of the Elderly to sensitize community about care, promotion of healthy life style etc.

The scheme also provides for public awareness through various channels of communication including camps to be organized by the State NCD cell to sensitize public about the health care of the elderly, promotion of healthy life style etc.

- Audit observed that Information, Education and Communication (IEC) campaigns were not organised for awareness of the public in the test checked districts of **Madhya Pradesh (during 2011-2013), Sikkim, Jammu & Kashmir-Kargil Dist. (2011-12), Bihar, Karnataka, Maharashtra and Chhattisgarh.**
- In **Madhya Pradesh (2011-13), Maharashtra, Jharkhand, Sikkim, Assam, Andhra Pradesh, Jammu & Kashmir (Kargil District 2011-13) & (Leh District 2011-14), Karnataka, Bihar, and Chhattisgarh,** no camps were organized and no mass media and community education through posters, banner etc. was conducted to educate the people.

We also observed state specific deficiencies in use of format prescribed for clinical services (Madhya Pradesh) non-receipt of publicity material from GOI (Sikkim) as per details in **Annex 27.**

##### 4.5.2.2 (ii) No health facilities provided

Operational Guidelines provide that Central NCD cell will provide support and monitor functioning of eight Regional Geriatric Centres strengthened and supported under NPHCE.

Guidelines also envisaged dedicated facilities/services to the elderly at DHs, CHCs, PHCs and SHCs level by providing additional wards, clinics, diagnostic facility, domiciliary visits, human resource, machinery and equipment, consumables and drugs etc and ten-bedded geriatric ward for in-patients care of the elderly to be established in each DH and separate geriatric clinic was also to be established at each DH, CHC and PHC.

The annual check-up of all the elderly at village level needs to be organised by PHSC/PHC/CHC level and information updated in Standard Health Card for the Elderly developed by the SHS. The support materials for elderly people like walking sticks, callipers, infrared lamp, shoulder wheel, pulley, walker etc. should be made available at the sub-centre level. Audit observed that:

- In **Assam** and **Madhya Pradesh (Dhar District)**, no geriatric clinic at District Hospital was established for providing regular dedicated OPD services to the elderly.
- In **Karnataka**, equipment and supportive devices were not available in any of the SCs/PHCs. In **West Bengal** only nebulizer was available in the centres.
- In **Madhya Pradesh** (all nine CHCs test checked CHCs, 14 PHCs out of 16 PHCs and 28 SHCs out of 34 SHCs), **West Bengal, Karnataka** no home based palliative care to the home bound/bedridden elderly persons were provided in the test checked districts.
- In **Karnataka, Maharashtra, Madhya Pradesh (CHCs), Assam (District & CHCs)**, annual check-up or simple screening of elderly was not conducted.

We also observed state specific deficiencies as requisite health interventions were not available in **Sikkim, Andhra Pradesh, West Bengal, Karnataka** and **Jharkhand** as per details in **Annex 28**.

#### 4.5.2.2 (iii) Deficiencies in training activities

As per Operational Guidelines, training calendar and plan for training of personnel of various facilities will be prepared, describing training institutions, duration, broad curriculum etc. for training under the

programme by the State NCD Cell. Prototype of training kits for each category of trainee was to be prepared by Central NCD Cell.

- In **Jharkhand (CHC), West Bengal, Andhra Pradesh**, no training was conducted for personnel of various facilities under the programme.
- In **Madhya Pradesh, Sikkim** neither any training calendar of various levels was prepared nor training imparted at various levels to build the capacity of deployed human resource.
- In **Assam, Karnataka**, no training kits for each category of trainee were found to be supplied from the central level.

We also observed state specific deficiencies about shortage of funds, staff (**Jammu & Kashmir** and **Madhya Pradesh**) and inadequate arrangement of geriatric clinics (**Karnataka**) etc. Details are given in **Annex 29**.

#### **4.5.2.3 Immunisation**

Immunisation is one of the key areas under National Rural Health Mission (NRHM) launched in 2005 imparting benefits to the children under the Routine Immunisation and Pulse Polio Immunisation. The Immunisation of children against seven vaccine preventable diseases i.e. Diphtheria, Pertussis, Tetanus, Polio, Measles, severe form of Childhood Tuberculosis and Hepatitis B had been the corner-stone of routine improvisation.

##### **4.5.2.3 (i) Infant diseases**

###### **(a) Less control over Infant diseases**

- In 12 tribal districts of **Gujarat**, there was increase in cases of measles by 368.23 *per cent* and cases of acute respiratory infection (ARI) for less than five years infant by 28.66 *per cent* during 2013-14 compared to 2012-13.
- Audit observed that there was increase in cases of ARI in infants less than five years in age during 2012-13 and 2013-14 compared to 2011-12 and 2012-13 even though the immunisation activities were organized/conducted in **Gujarat, Rajasthan** and **Tamil Nadu**.

- In **Karnataka** and **Tamil Nadu**, the infant diseases like measles, respiratory infection and diarrhoea are not fully controlled.

#### **(b) Shortfall in targets and achievements**

During scrutiny of records in audit, we observed shortfall in achievement of target of immunised children in 13 states<sup>11</sup>. Details of state wise observations are included in **Annex 30**.

#### **(c) Deficiencies in check-ups & IFA tablets to pregnant women**

During scrutiny of records in audit in 12 States, we observed there were huge gaps between the pregnant women registered for antenatal check-ups and subsequent check-ups. Details of state wise observations are included in **Annex 31**.

#### **(d) Shortfall in training**

There were shortfalls in imparting training to various medical staff and para-medical staff in nine states. Details of state wise observation are included in **Annex 32**.

#### **4.5.2.4 Infrastructure Maintenance Scheme (IMS)**

IMS is implemented by the GOI, Ministry of Health & Family Welfare (MHFW) through State Government at the district and sub-district level, to enable easy service delivery. The infrastructural set up consists of Family Welfare Bureaus at State & District level, Sub-Centres, Urban Family Welfare Centres, Urban Health Posts, Training Schools and Centres to impart basic training to medical and para-medical health professionals. Under these schemes, the grant-in-aid is released in four advance quarterly instalments through Treasury route for various components/activities i.e. rent, contingency, stipend etc.

From May 2012, the expenditure on salary of regular staff component was to be borne by GOI for implementation of family welfare programme. Expenditure on all other component/activities will be borne by the respective State/UT Government.

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<sup>11</sup> Tamil Nadu, Jharkhand, Tripura, Manipur, Madhya Pradesh, Sikkim, Assam, Jammu & Kashmir, Bihar, Odisha, Gujarat, Chhattisgarh and Rajasthan.

#### 4.5.2.4 (i) Inadequate infrastructure

State Family Welfare Bureau (SFWB) is to be established at State level in the Directorate, Health Services where a Family Welfare Section established to look after the family planning activities. Similarly, DFWBs were established at district level in the office of the Chief Medical and Health Officer (CMHO).

- In **Manipur**, there was shortage of health centres i.e. 7 CHCs against the requirement of 11 CHCs, 38 PHC against requirement of 47 and 134 PHSCs against requirement of 312. Some of the photographs of non-functional CHCs are shown below:



**Picture-12: Discontinued construction work at CHC Mao, Manipur**



**Picture-13: Non-functional Operation Theatre at CHC Mao, Manipur**

The constructed staff quarters at a total cost of ` 27.96 lakh<sup>12</sup> at PHC Maram were lying unused. Similarly, compound wall and generator shed were stated to be completed at a total cost of ` 12.60 lakh at PHC Maram. However, no such structure was seen during the joint physical verification. The photographic evidences are shown below:



**Picture-14: Unoccupied staff quarter at Maram PHC, Senapati District, Manipur**



**Picture-15: Unoccupied staff quarter surrounded by bushes at Maram PHC, Senapati District, Manipur**

<sup>12</sup> As per status report of SHMS, 2014, ` 13.98 lakh has been paid



Similarly, Makhan Centre PHSC, Senapati district was not functional as the building was occupied by a family. There was no building at Shajouba PHSC and the health centre was being operated from a private house.



Picture-16: Non-functional Makhan Centre PHSC, Senapati District, Manipur



Picture-17: Poor condition of Labour Room of Maram Khullen PHSC, Senapati District Manipur

Other deficiency/shortcoming noticed in audit about reimbursement of irregular bills (**Rajasthan**) and non-procurement of vehicles (**Gujarat**) are given in **Annex-33**.

#### 4.5.2.4 (ii) Shortage of health facility

The sub-centre is the most peripheral and first contact point between the primary health care system and the community. The NRHM framework had set the target of providing one Sub Centre (SC) for 3000 population, one PHC for 20000 population and one CHC for 80000 population in tribal areas, one Male Health Worker was required to operate these centres. In addition, one LHV was entrusted with six sub-centres for supervision. The salary of ANM & LHV was to be borne by Gol and salary of Male Health Worker was to be borne by the state governments.

- In 10 districts of **Sikkim** and **West Bengal**, against the requirement of 1607 SCs, 243 PHCs and 61 CHCs for tribal population, 891 SCs, 88 PHCs and 24 CHCs were available against norms, depriving the tribals of the required health facilities.

Audit also observed shortfalls such as non-recruitment to the post of Male Health Workers and Lady Health Visitors (in **Madhya Pradesh**), creation of infrastructure not as per prescribed norms, assets lying unutilised due to lack of basic amenities (in **Sikkim**), establishment of sub-centres without following the population norms (in **Rajasthan, Karnataka**), etc. Details are given in **Annex 34**.

#### 4.5.2.4 (iii) Non availability of UFWCs

Urban Family Welfare Centres (UFWCs) were to be established at District Hospital and Civil Hospital in urban area to make publicity and awareness about family planning and to motivate eligible couples for accepting family welfare, mother and child health, immunisation and reproductive child health services.

UHPs were to be located in urban slum areas to execute an integrated delivery system including antenatal, natal and postnatal care of mothers, immunisation of children, treatment of minor ailments and advice and services to family planning acceptors.

Audit observed various shortcomings such as non-availability of plans and activities, targets and achievements of UFWCs and UHPs (in **Madhya Pradesh**), non-establishment of UFWCs (in **West Bengal**), etc. Details of state wise observations are included in **Annex 35**.

#### 4.5.2.4(iv) Deficiencies in basic training for ANM/LHVs/MPWs (Male)

Auxiliary Nurse Midwife (ANM) and Lady Health Visitor (LHV) were to be appointed to impart proper training to the ANMs/LHVs to provide quality services to mother & child health and family planning in the rural areas. Similarly, training centres for Multi-Purpose Worker (Male) were to be established to impart basic training of family welfare, mother & child health, Immunisation etc.

Audit observed various shortcomings such as posts of Principals in training schools lying vacant (in **Madhya Pradesh**), not conducting training since 1992 (in **Jharkhand**), diversion of training fund into General, TSP and SCSP (in **Chhattisgarh**) and mismatch of reported expenditure etc. Details of state wise observations are given in **Annex 36**.

#### 4.5.2.5 Flexible Pool for State Programme Implementation Plan (FPSPIP)

The National Rural Health Mission, now National Health Mission, has been launched with a view to bringing about dramatic improvement in the health system and the health status of the people, especially those who live in the rural areas of the country. Funds under NRHM are pooled together and provided for implementation of various programmes under it. One of the programmes is Flexible Pool for State Programme Implementation Plans (FPSPIPs) which is divided into (A) Reproductive Child Health Flexible



Pool (RCHFP) and (B) Mission Flexible Pool (MFP) under which funds are utilized for the respective programme implementation activities.

#### (A) Reproductive Child Health Flexible Pool (RCHFP)

##### 4.5.2.5(i) Inadequate maternal health facilities

Maternal health is an important aspect for the development of any country in terms of increasing equity and reducing poverty. The survival and well-being of mothers is not only important for them but is also central to solving broader economic, social and developmental challenges.

- During examination of records and data in the test checked districts with significant ST population, we observed inordinate delays in payment of Janani Suraksha Yojana (JSY) incentives in **Jammu and Kashmir**, inadequate encouragement of institutional deliveries in **Sikkim**, shortage of health institutions in hilly/tribal areas in **Assam** and absence of infrastructure etc. (**West Bengal** and **Rajasthan**). Detailed state specific findings are given in **Annex 37(a)**.
- In **Rajasthan, West Bengal, Jammu and Kashmir, Madhya Pradesh, Kerala, Tripura** and **Gujarat**, inadequate availability of First Referral Units and 24X7 PHCs was noted, as detailed in **Annex 37(b)**.

##### 4.5.2.5(ii) Lack of child health facilities

Audit observed that in **Bihar, Jammu & Kashmir** and **Maharashtra** essential medicines like ORS, Zinc, Antibiotics (contrimoxazole), Iron & Folic Acid and Vitamin A were not available in CHCs/PHCs. Further, in **Assam, Madhya Pradesh, Kerala, Karnataka, Rajasthan** and **Tamil Nadu**, there was lack of facilities i.e. Newborn Care Corner (NBCC), Special Newborn Care Units (SNCU) and Newborn Stabilization Units (NBSUs). Details of state specific findings are given in **Annex 38**.

##### 4.5.2.5(iii) Inadequate training for family planning

Audit observed that there were cases of inadequate training of Laproscopic Sterilisation, Minilap training and training for family planning for medical officers and staff in **Andhra Pradesh, Madhya Pradesh, Jammu & Kashmir, Chhattisgarh** and **Gujarat**. Further, we also observed non-promotion of menstrual hygiene scheme in **Madhya Pradesh, Jammu &**

**Kashmir, West Bengal and Gujarat.** State wise detailed observations are given in **Annex 39.**

#### **4.5.2.5 (iv) Not conducting of ARSH activities**

Adolescent Reproductive and Sexual Health (ARSH) was included in RCH-II programme as a key technical strategy to mainly focus on reorganizing adolescent population that would yield dividends in terms of delaying age at marriage, reducing incidence of teenage pregnancy, prevention and management of obstetric complication including access to early and safe abortion service .

Audit observed that in the test checked districts with significant ST presence of **Jharkhand, West Bengal, Jammu & Kashmir, Gujarat and Chhattisgarh**, there were instances of non-establishment of helpline and IEC activities of ARSH, non-conduct of one day orientation workshop in **Chhattisgarh & Madhya Pradesh**. State wise detailed observations are given in **Annex 40.**

Further, in **Manipur**, a Mobile Medical Unit (MMU) was to be provided in each district for ensuring out-reach of healthcare services in medically unserved/underserved areas. During 2011-14, 18 mobile vans were accordingly procured at a cost of ` 3.89 crore. However, these vehicles were not utilized in the test checked districts. Further, the Directors of the District Health Societies hired vehicles as and when outreach camps were conducted. The DHS, Senapati did not maintain log book nor operational records of the MMUs. Thus, idling of the MMUs and non-maintenance of log books and operational records affected the NRHM's aim of providing specialised health facilities to the unserved/underserved TSP areas.

#### **(B) Mission Flexible Pool**

##### **4.5.2.5 (v) Unspent untied grant**

NRHM framework stipulate that untied grants of ` 10,000 and ` 25,000 and ` 50,000 were to be provided to every SC, PHC and CHC respectively to be used for any local health activity in accordance with the guidelines issued by the Ministry. The untied grant was to be used for house hold surveys, health camps, sanitation drives, revolving fund etc. to carry out the works of emergent nature which are normally not covered under the schemes decentralized at the district level. These funds are mainly

allocated for filling up the missing gaps and for completing the incomplete public utility assets.

Audit observed that as on 31<sup>st</sup> March 2014, ₹ 3.87 crore in untied grants was lying unspent at various CHC, PHC and SHC in four States. Details are as under:

( ₹ in crore)

State	Amount	Observations
Madhya Pradesh	1.41	<ul style="list-style-type: none"> <li>Against the available fund of ₹ 33.88 crore, an amount of ₹ 32.47 crore was utilised and fund of ₹ 1.41 crore remained unspent during the year 2011-12 to 2013-14.</li> <li>In eight out of ten test checked district, 27.65 per cent untied funds could not be utilized during 2011-12 to 2013-14.</li> </ul>
Tamilnadu	0.56	<ul style="list-style-type: none"> <li>An amount of ₹ 5.72 crore was released towards Untied funds during 2011-12 to 2013-14, to the selected nine districts and these districts had an unutilised balance of ₹ 0.56 crore as at the end of March 2014. The selected 93 PHCs in these nine districts had an unutilised balance of ₹ 0.06 crore as at the end of March 2014.</li> </ul>
Jammu & Kashmir	0.66	<ul style="list-style-type: none"> <li>Out of released funds of ₹ 5.87 crore only ₹ 5.21 crore was utilized at CHC and PHC level leaving a sum of ₹ 0.66 crore as unutilised during 2011-12 to 2013-14.</li> <li>In test checked six districts ₹ 0.47 crore (21.91%) untied funds could not be utilised during 2011-12 to 2013-14.</li> </ul>
Gujarat	1.24	<ul style="list-style-type: none"> <li>As on 31 March 2014, ₹ 1.24 crore was lying unspent at various Sub-Centres, PHC and CHC levels in selected districts.</li> </ul>
Chhattisgarh	--	<p>In 15 CHCs and 34 PHCs it was observed that:</p> <ul style="list-style-type: none"> <li>Seven<sup>13</sup> CHCs were released Untied Fund in excess of stipulated amount for one to three years No funds were released to CHC, Vijaynagar since last two years In case of CHC Lailunga, UF were not released in one year while thrice the</li> </ul>

<sup>13</sup> Wadrafnanagr, Nangoor, Kota, Marwahi, Gorella, Dhorpur, Bishrampur

		<p>stipulated amount was released in the next year.</p> <ul style="list-style-type: none"> <li>16<sup>14</sup> PHCs were released Untied Fund in excess of stipulated amount for one to three years while three<sup>15</sup> PHCs were not released funds for two to three years, two<sup>16</sup> PHCs were not released funds for one year and were released thrice the amount in next year. No information was given by three<sup>17</sup> PHCs.</li> </ul>
<b>Total</b>	<b>3.87</b>	

Large unutilised untied grant indicates that the concerned functionaries including in-charge of PHCs were not sensitized regarding use of these funds.

#### 4.5.2.5 (vi) Unspent Rogi Kalyan Samiti grant

RKS is set up primarily for efficient community management of health care centres up to the PHC/CHC level. A grant of ₹ 1 lakh per PHC/CHC and ₹ 5 lakh per DH was to be given to the states for PHC/CHC/DH, wherein RKS had actually been constituted.

Audit noticed under utilization of grants released to RKS, resultantly there were unspent grants of ₹ 10.97 crore in five States. In the case of Madhya Pradesh the Government of India short released ₹ 10.12 crore. In Manipur, during joint field verification, it was noticed that undistributed medicines had expired. Further, doctor (AYUSH) was also not posted in Mao CHC and Maram PHC since the last three years. These facts indicate lack of community participation due to non-formation of RKS in these centres. State specific findings are in **Annex 41**.

<sup>14</sup> Jamwantpur, Badkagaon, Murkol, Bastar, Adawal, Kurandi, Belgehna, Kargi Kala, Dhober, Seoni, Basti Bagra, Keonchi, Barakela, Nawanagar, Songara, Rewti

<sup>15</sup> Bhanpuri, Kandara, Latori

<sup>16</sup> Mukdega, Rajpur

<sup>17</sup> Sisiranga, Bargiduh, Raghunathpur

#### 4.5.2.5 (vii) Unutilised Annual Maintenance Grants

Annual Maintenance Grant (AMG) is provided mainly for improvement and maintenance of physical infrastructure to facilitate strengthening of infrastructure and to provide basic necessities. This is provided only for government owned buildings and not for rented buildings. As part of the National Rural Health Mission, an AMG should be provided to various units i.e. CHCs ` 1.00 lakh *per annum* and PHCs ` 50,000/- *per annum* and SHC ` 10000/- *per annum*.

In **Madhya Pradesh, Jammu & Kashmir, Gujarat, Tamilnadu, Rajasthan** and **Chhattisgarh**, AMGs were not utilized to the extent of ` 2.84 crore. Government of India also short released ` 8.48 crore to Madhya Pradesh. State specific findings are in **Annex 42**.

Thus, due to non-utilisation of annual maintenance grants, rural population of the States was deprived of the full benefits of the scheme.

#### 4.5.2.5 (viii) Shortage of Accredited Social Health Activist (ASHA)

The NRHM framework envisages providing one ASHA in every village with a population of 1000. For tribal, hilly, desert areas, the norms could be relaxed for one ASHA per habitation depending on the workload.

In **Madhya Pradesh, West Bengal, Jammu & Kashmir, Rajasthan and Karnataka**, there was shortage of ASHA as on 31<sup>st</sup> March 2015. State specific findings are in **Annex 43**.

#### 4.5.2.5 (ix) Shortage of health care Infrastructure

As per PIP, requirement of new construction and expansion of health care infrastructure was to be mapped out according to population norms. Further, exercise for up gradation and strengthening of health facilities in the light of Indian Public Health Standards (IPHS) norms was to be carried out in respect of deployment of human resource, quality care and delivery of services.

During examination of records, Audit noticed that there was shortage of health care infrastructure as per norms in selected districts of selected States with significant ST presence as per details below:

State	Particulars
Madhya Pradesh	<ul style="list-style-type: none"> <li>The districts were not fully equipped with essential drugs and material to cater the health services</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>Shortage of water supply in these sub-centres</li> <li>Baby warmer for safety of new born baby was not provided at Syari Kopibari PHSC.</li> <li>Absence of basic amenities and absence of hygiene and health safety of the patient and the health workers</li> <li>Equipment worth ₹ 20.38 lakh remained idle</li> <li>Sub-centres were running without basic medicines</li> <li>There was 29 expired medicines noticed in two sub-centres (Basilakha and Pelling) and District Hospital, West.</li> </ul>
Kerala	An amount of ₹ 20.15 lakh was released for the construction of three additional sub centres (estimated cost ₹ 69 lakh), the work was not started as of March 2014, as the identified site was not suitable for the construction.
Maharashtra	<ul style="list-style-type: none"> <li>Shortfall in creation of basic infrastructure</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>In selected districts, there was shortage of infrastructure</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>Medical Officers were not posted in 6 PHCs (Dungarpur-3 and Udaipur-3)</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>A sum of ₹ 146.08 lakh out of 433.45 lakh (34%) was lying unspent during 2013-14</li> </ul>
West Bengal	In test check of CHCs and PHCs, there were lack of health facilities
Chhattisgarh	In 15 CHCs and 34 PHCs of eight district hospitals, out of total 3121 works sanctioned during 2010-11 to 2012-13, only 675 works (22 per cent) could be completed while 1578 works (50 per cent) were in progress and 868 works (28 per cent) could not be started till date of audit.

Detailed deficiencies noticed in audit about shortage of equipments, infrastructures, drugs etc. are given in **Annex 44**.

Further, audit also observed in **Assam**, acute shortage of infrastructure and health care facilities such as inpatient services (IP), delivery services, new-born care, emergency services at PHC level, blood storage facility, ultra sound scanner, X-ray, paediatric care of sick children etc.

- Separate utilities for male and female were not available at Sub-centre level.
- No operation theatre facilities existed in any of the test checked 10 PHCs.
- Oxygen cylinder, wheel chair, Stretcher, NBSU facilities were not available at PHC level.



- In eight selected districts, referral transport i.e. Palki or similar facilities for bringing pregnant women upto the road head was not available.

A few photographs depicting the deplorable infrastructure facilities in the Health Centres are given below:



**Picture-18: New born baby kept in an unhygienic condition at Goraimari CHC in Kamrup district (Assam)**



**Picture-19: Operation theatre turn to a garage at Goraimari CHC in Kamrup District (Assam)**



**Picture-20: Patient kept in waiting room due to want of specified patient bed at Telam PHC in Dhemaji District, Assam**



**Picture-21: Non functional X-Ray machine at Dhemajuli CHC in Sonitpur District, Assam**

Joint physical inspection with the departmental officer (August 2014) revealed that the Bashbari CHC in Kokrajhar district and Sildubi SC in Karbi Anglong district were non-functional although the CHC building was stated to be completed long back except the electrical works and as per the PIP submitted the SC was functional.





Picture-22: Non functional Bashbari CHC in Kokrajhar District, Assam



Picture-23: Non-functional Sildubi sub-centre in Karbi Anglong District, Assam

In **Manipur**, there were no arrangements for maintenance and upkeep of equipment or disposing of the obsolete equipment available on record with the department. Further, the department did not conduct any physical verification of stores and stock.

#### 4.5.2.5 (x) Shortage of manpower

As per PIP, provision of human resource was to be based on gap analysis with adequate/incentivized provision for difficult and hard to reach areas. Existing vacancies were to be filled by the State Government and NRHM for augmentation of considerable contractual human resources at all levels

During examination of records, Audit noticed that there was shortage of medical and para-medical manpower as per norms in selected districts and selected States with significant ST presence.

In **Madhya Pradesh, Assam, Chhattisgarh, Gujarat, Tamilnadu, West Bengal** and **Manipur**, there was shortage of medical and para-medical manpower in the selected States. Details are given in **Annex 45**.

#### 4.5.3 Conclusion

Audit observed from the above findings that implementation of the schemes in districts with significant ST presence was marked by various shortcomings and lapses. The basic objectives of the TSP i.e. share of resources to be spent for the benefit of the STs, substantial reduction in poverty, creation of productive assets, human resource development through adequate education and health services and provision of physical and financial security could not be achieved in full as reflected in the above findings. Despite the allocation to ST, there were no mechanisms within these programmes to monitor their advancement.

**Recommendations:**

- *Planning process needs to be strengthened with community involvement especially in the tribal dominant blocks to ensure the benefit for tribal communities under the respective schemes.*
- *State Government should be asked to form a structure at the State level/District level to monitor and review the implementation and monitoring of the TSP fund.*
- *There is a need to strengthen the nodal unit at the State/District level to assess the infrastructural gap and development needs in the tribal inhabited areas and converge the funding available under schemes such as PMGSY, RKVY etc.*

# CHAPTER-5

## Monitoring Mechanism

### 5.1 Introduction

The TSP guideline envisaged that central ministries/departments will be responsible for monitoring compliance with TSP component of Centrally Sponsored Schemes. The Planning Commission was to monitor the progress of TSP at the time of half yearly and annual performance reviews of the ministries/departments. The nodal dedicated unit of the respective ministry was to ensure that funds are released to the concerned implementing agency timely which in turn was to release funds to their field level implementing agencies. Dissemination of information to STs about the schemes/programmes available for their development was the responsibility of the nodal dedicated unit of STs in the ministries. The dedicated units also ensure follow up of the schemes implemented and maintenance of proper records on assets created under TSP in the Ministry.

### 5.2 Shortcomings in monitoring mechanism

#### A. Central ministries//departments

#### 5.2.1 Non-functional dedicated TSP unit and non-monitoring of Quarterly Progress Report by Planning Commission

The Planning Commission identified 28 Central Ministries which have been earmarking allocation in proportion to the population of STs and releasing TSP fund in their various schemes/programmes, since 2011-12. The details of overall total outlay and expenditure during 2011-12 to 2013-14 were as under:-

Year	Total Outlay (BE)	Total Expenditure (Actual)
2011-12	18091.23	17453.60
2012-13	21710.11	20184.10
2013-14	24598.39	22029.97 (RE)

Source: Expenditure Budget Volume-I, 2014-15

Audit found that the dedicated TSP unit which was set up earlier since

November 2005 was not functioning in the Planning Commission though the expenditure on TSP rose from ₹ 17453.60 crore to ₹ 22029.97 crore during the year 2011-12 to 2013-14.

The Planning Commission informed (November 2014) that work which was supposed to be carried out by a separate cell had been assigned to Social Justice and Empowerment Division (SJ&E) of the Planning Commission. However, this division was not in a position to perform the function properly due to inadequate staffing. Hence, the dedicated unit in the Planning Commission for monitoring TSP continued to remain non-functional. Meanwhile, the Prime Minister's Office requested (March 2013) the Planning Commission to monitor expenditure under SCSP and TSP every quarter. Accordingly the Planning Commission requested (October 2013) all concerned ministries/department to furnish scheme-wise consolidated physical and financial progress report under TSP schemes/programmes of their ministry/department by the first week of every quarter of the financial year. Audit observed that out of the 28 identified ministries/departments only two departments i.e Department of Agriculture and Department of Rural Development furnished the report for the 1<sup>st</sup> quarter i.e. April 2014 to June 2014. No other ministry/department had submitted the progress reports to the Planning Commission.

The Planning Commission further stated (November 2014) that it had repeatedly requested the implementing ministries to furnish the progress reports but did not receive adequate response from many ministries. The Social Justice & Empowerment Division dealing with the implementing ministries had also taken up the matter with the nodal division/subject matter divisions in the Planning Commission also but the response was very poor.

Thus, despite PMO's direction the Planning Commission (now Neeti Aayog) could hardly monitor the implementation of TSP and utilisation of funds.

### **5.2.2 Non formation of Nodal Unit in the Ministry of Tribal Affairs**

The Ministry of Tribal Affairs was to be associated at the planning stage at the time of preparation of Annual Plans of the central ministries /departments for allocation of funds under TSP. The ministry had not been given any direct role at the monitoring stage. It was to, however, set up a dedicated nodal unit like all other central ministries to monitor

implementation of funds under TSP released by it. The ministry had incurred an expenditure of ₹ 10502.66 crore during the period 2011-12 to 2013-14 under the Tribal Sub-Plan. The year wise details of allocation and expenditure of funds under TSP in respect of Ministry was as under:-

( ₹ in crore)

Year	BE	RE	Expenditure
2011-12	3723.01	3723.01	3623.87
2012-13	4090.00	3100.00	3056.68
2013-14	4279.00	3879.00	3822.11
<b>Total</b>	<b>12092.01</b>	<b>10702.01</b>	<b>10502.66</b>

Audit found that no nodal unit existed in even in this Ministry. In response to audit query the Ministry replied (October 2014), that specific TSP Nodal Unit had not been set up in the Ministry for monitoring the TSP Funds but the budgetary provisions for the scheme of the Ministry was made under the budget head 796 and different sections/divisions of the ministry monitor/administer their respective schemes/programmes.

The reply of the Ministry is not acceptable as the nodal unit had to perform the specific task of implementation and monitoring of the TSP funds in totality.

**5.2.3 Non establishment of Sub Plan Research Centre and non formation of Scheduled Tribe Education Management Information System (SEMIS) in the Ministry of Human Resource Development**

As per para 2 (iv) (e) of the Ministry's guidelines (01 October 2013) a Sub Plan Research Centre was to be established to carry out studies and gap analysis for identifying priorities of investment under the TSP. The Centre was required to maintain state wise, scheme wise and beneficiary wise details through the nodal units of organizations/bureaus by setting up a web portal for tracking the progress of the implementation, expenditure, output and outcome indicators as prescribed under TSP. Further according to para 2(iv) (f), a dedicated STs education website hosted in the government server was to be developed with the twin objective of (i) disseminating information about the various education schemes and programmes of the Ministry of HRD and all States/UTs education departments that are earmarking funds under TSP each year. (ii) tracking

SC/ST students from school education through to higher education including their access to educational needs such as scholarship, uniforms, textbooks etc. This website was to be developed in English as well as in all the official languages of states/UTs. Entire data on schemes and earmarking of funds under TSP each year was to be available on the web site.

Audit noticed that neither Sub Plan Research Centre was established nor SEMIS had been developed by the Indian Council of Social Science and Research (ICSSR) as envisaged. The ICSSR in its reply (September 2014) stated that para 2 (iv) (f) of guideline did not mention anything about the role of ICSSR to develop SEMIS whereas Ministry of HRD, Department of Higher Education (February 2014) directed ICSSR for Action Taken Report (ATR) on these actionable points.

Thus, the Ministry failed to develop the framework for monitoring TSP funds as planned by it. There was lack of communication with ICSSR and no monitoring system was available (October 2014).

#### **5.2.4 Inadequate monitoring by monitoring committees in MHRD**

##### **(a) National Monitoring Committee**

As per Resolution of the National Monitoring Committee, the Committee was to act as a permanent body and advise the government on all matters pertaining to education as well as review the functioning of various schemes launched by the Ministry for the purpose of promoting SCs/STs and PWDs in education. The Committee was to meet as often as required but at least once a year i.e on 27<sup>th</sup> June each year.

Audit observed that NMC held meeting during 2012-13 and 2013-14; but after June 2013 no meetings were conducted by the NMC.

##### **(c) Standing Committee**

As per order of July 2012 of constitution of a Standing Committee of the NMC for education of SCs/STs/PWDs, the Committee was to advise the NMC on the educational development and to monitor, implementation of schemes aimed at educational opportunities. The Standing Committee was to determine its own procedure and meet as often as necessary but at least twice a year.

Audit observed that during the year 2013-14, only one meeting was conducted in the month of January 2014.

### **5.2.5 Non-constitution of dedicated unit in the Department of Health & Family Welfare (Ministry of Health & Family Welfare)**

Audit noticed that no such dedicated unit had been formed in the Department of Health & Family Welfare as provided under the 2010 guideline.

The Department stated (September 2014) that the TDP Cell was set up in 1981 and since then various developments had taken place in the area of health care. They explained that after launching of the National Rural Health Mission (NRHM) in 2005 and its modification to National Health Mission (NHM) in 2013, health interventions in respect of Tribal and people in Left Wing Extremism (LWE) affected areas are addressed and monitoring and evaluation is conducted under the NHM framework. The reply of the department does not indicate as to how the monitoring of TSP funds to be conducted by the dedicated nodal unit with special focus on tribals was ensured.

Audit also noticed that the Department has released ` 4395.32crore under the head Tribal Sub-Plan '796' for implementation of the three schemes i.e. Infrastructure Maintenance, Immunisation (Pulse Polio Immunisation), Flexible Pool for State PIPs-RCH Flexible Pool and Mission Flexible Pool during the period 2011-12 to 2013-14 but no monitoring measures were undertaken by the Ministry.

### **5.2.6 Improper functioning of nodal dedicated unit in AYUSH**

Audit noticed that the Department of AYUSH identified its budget division as nodal unit for TSP which dealt with only earmarking of funds. No separate dedicated unit had been set up for implementing and monitoring the expenditure out of the allotted funds under TSP.

In its reply, department stated (October 2014) that the budget division had been identified as nodal unit for TSP earmarking and implementation as also its monitoring since April 2014, but mechanism to monitor the work for allocation/utilization of the TSP funds was under process.

## **B Central Level Autonomous Bodies**

Ministry of HRD, Department of Higher Education issued guidelines on implementation of TSP to all concerned departments (October 2013). These guidelines provided that all organizations under the administrative control of the Ministry would designate a nodal unit or a committee or



Project Approval Board (PAB) to oversee the implementation of TSP in their respective organisations/programmes. These units/committees/PABs after estimating the gap in the educational development of STs through a consultative process, shall prepare TSP in respect of their organisation/schemes with approval of the competent authority.

The following table summarises the findings in the central ABs under MHRD and AYUSH:

Central ABs	Audit findings
UGC	Audit observed that even after the formulation of nodal unit (October 2013), only two meetings were held i.e. on May 2014 and June 2014 and draft guidelines on implementation of TSP in UGC had been finalised and forwarded to the ministry (April 2014) for approval. The approval of the guidelines from the ministry was still awaited (April 2015).
AICTE	Audit noticed that no such dedicated unit had been formed in the AICTE as of September 2014. Hence, in the absence of such monitoring unit the work to oversee the implementation of TSP and preparation of estimation of gap in the educational development of STs which was required to be sent to the NMC could not be undertaken.
IGNOU	The IGNOU had set up a Committee in October 2013 and the first meeting was held in December 2013 for implementation of the scheme wherein it was decided that detailed structure of specific schemes/programmes for direct benefit of the students of Schedule Tribes was to be worked out by the concerned division/unit and once, in principle, approval was given by the competent authority, the same would be placed for its approval. Audit noticed that except the first meeting no other meeting was further held. As decided, the detailed structure of schemes/programmes benefiting STs was also not processed or placed before the appropriate authorities for approval. Hence, the TSP fund of ₹ 10.17 crore released by the MHRD during 2011-14 was utilised fully but without

	any planning for tribals' benefit.
<b>CCRAS/CCRUM/ CCRH</b>	Audit noticed that no dedicated unit was formed in the CCRUM, CCRH and CCRAS. Department (CCRH, CCRUM and CCRAS) accepted the observation and stated (July 2015) that a nodal officer had been identified to look after the affairs of TSP.

### 5.2.7 Monitoring of TSP fund by States

Due to substantial amount of TSP fund involved in the implementation of schemes selected for audit, the monitoring and evaluation of the schemes required a robust and efficient monitoring mechanism as per the scheme guidelines. It was to be carried out at the state level by the state implementing agencies. Poor monitoring was noted during audit at the state level also as evident from lack of MIS, non-availability of any monitoring formats, etc. The important point was that there was no concept of monitoring TSP separately. The details are in **Annex 46(i) & 46(ii)**.

Due to coverage of a wide range of programmes and activities under Tribal Sub Plan and complex nature of flow of information required from 28 ministries/departments, its monitoring requires a special frame work to capture the progress in a holistic manner. It is clear from the audit findings in this chapter that the nodal units envisaged for linking the progress and overall monitoring were mostly non-functional.

#### **Recommendations:**

- ❖ *Dedicated nodal units for formulation, implementation and monitoring of TSP components under each ministry/department should be made functional and oversight role of Ministry of Tribal Affairs should be strengthened in the overall monitoring framework of TSP.*
- ❖ *Evaluation studies to assess the impact of TSP on socio economic development of STs should be conducted and findings of such studies should be used as input for planning process.*

# CHAPTER-6

## Conclusion

The Government of India initiated the concept of Tribal Sub-Plan in the 5<sup>th</sup> Five Year Plan (1974-79) to ensure that the share of resources spent for the benefit of STs was at least in proportion to their share in the population of the country. The basic objective of Tribal Sub-Plan is thus to channelize the flow of outlay and benefits from the general sectors in the Central Ministries/Departments for the development of STs both in physical and financial terms.

### Defective planning

Audit noted that up to 2010, there was no linkage between earmarking of funds under Tribal Sub-Plan and benefits flowing to the tribal people. Subsequently, efforts were made by Planning Commission to earmark part of funds for TSP in all sectors and schemes. However, audit found that mechanism in place to ensure proper utilisation of the allocated funds is still inadequate.

Audit noted that Ministry of Tribal Affairs had not been invited to contribute to the process of formulation and finalization of Annual Plan of central ministries/departments which was the groundwork required for successful implementation of TSP. Planning for implementation of Schemes was deficient which were formulated without specific consideration of tribal beneficiaries as required under TSP. No study was conducted to assess the gap in development of STs as envisaged. In many cases, where nodal departments were constituted, they did not have any role/control over formulation, implementation and monitoring of TSP.

### Poor utilisation of funds

Financial management under the Scheme was deficient as many instances of underutilisation and diversion of TSP funds were noticed. Besides, some States had not released their proportion of share to the District/ implementing agencies. Delays in release of funds at various levels viz. from State Government to nodal agency/implementing agency were also observed.

### Non maintenance of separate account

Even though the funds from the Central level were released in trifurcated head i.e. Gen./SC/ST (TSP) to the States and from States to District implementing agencies, the account of expenditure was not maintained component-wise at each level. The States/districts furnished consolidated

utilization certificate without indicating component wise details of expenditure incurred. As a result, the exact expenditure under TSP remained unascertainable. Audit however observed that the Expenditure Budget of 2011-12, 2012-13 & 2013-14 exhibited the figures of expenditure incurred under TSP even though these were not available in the Utilisation Certificates, raising questions about the manner of consolidation of the amounts as well as credibility of such figures. This would also indicate that the releases under TSP have been in fact treated as final expenditure pointing to inappropriate practice and systematic inefficiencies.

### **Weak monitoring and evaluation mechanism**

Monitoring and evaluation of the Scheme both at the Central and State level was deficient and needs strengthening. The Ministry of HRD failed to develop the framework for monitoring TSP funds as planned by it, such as, the Sub-Plan Research Centre and SEMIS which could not be established and developed till date. No nodal dedicated unit has been formulated in the Ministry of H&FW. No separate monitoring Committee at State level/District level had been constituted as required under the guidelines to ensure optimal implementation of schemes/programmes under TSP. Ministry of Tribal Affairs had not been involved in the formulation process of Annual Plan of the Central Ministry/departments.

The government needs to devise systems to derive assurance that the money has actually been utilised for the purpose for which it was intended.

**New Delhi**  
**Dated: 29 September 2015**



**(SATISH LOOMBA)**  
**Director General of Audit**  
**Central Expenditure**

**Countersigned**



**New Delhi**  
**Dated: 5 October 2015**      **Comptroller and Auditor General of India**

**(SHASHI KANT SHARMA)**

# Annexes

**Annex-I**

(Refer to para 2.1.4: Audit Sampling)

List of selected 356 Blocks of selected 132 Districts

<b>Jammu &amp; Kashmir</b>	
<b>District</b>	<b>Selected Block</b>
<b>Leh</b>	Leh
	Khalsi
<b>Kargil</b>	Kargil
	Sanku
<b>Punch</b>	Mendhar
	Haveli
<b>Rajauri</b>	Budhal
	Rajauri
<b>Reasi</b>	Gool-Gulabgarh
	Reasi
<b>Anantnag</b>	Kokernag
	Pahalgam

<b>Kerala</b>	
<b>District</b>	<b>Selected Block</b>
<b>Kasaragod</b>	Parappa
	Karadka
<b>Wayanad</b>	Sulthanbathery
	Mananthavady
<b>Palakkad</b>	Attapady
	Kollengode
	Chittur
<b>Idukki</b>	Ilam Desam
	Devikulam

<b>Manipur</b>	
<b>District</b>	<b>Selected Block</b>
<b>Senapati</b>	Mao-Maram
	Purul
<b>Churachandpur</b>	Churachandpur
	Churachandpur North
<b>Ukhul</b>	Ukhul Central
	Ukhul North

Sikkim	
District	Selected Block
East District	Gangtok
	Pakyong
West District	Gyalshing
	Soreng

Tripura	
District	Selected Block
West Tripura	Jirania
	Jampuijala
	Bishalgarh
	Mandai
South Tripura	Bokafa
	Rupaichhari
	Killa

Andaman & Nicobar	
District	Selected Block
Nicobars	Car Nicobar
	Nancowry
South Andaman	Port Blair
	Little Andaman

Daman & Diu	
District	Selected Block
Daman	Daman
Diu	Diu

Chhattisgarh	
District	Selected Block
Surguja	Ambikapur
	Lundra
Jashpur	Pathalgaon
	Bagicha
Raigarh	Udaipur (Dharamjaigarh)
	Lailunga
Bilaspur	Kota
	Pendra Road Gorella
	Marwahi
Bastar	Bastar
	Jagdapur
Kondagaon	Kondagaon



	Makdi
<b>Surajpur</b>	Surajpur
	Pratappur
<b>Balram Pur</b>	Wadrafanagar
	Ramanujganj

<b>Andhra Pradesh</b>	
<b>District</b>	<b>Selected Block/Mandals</b>
<b>Adilabad</b>	Narnoor
	Utnoor
	Inderavelly
	Adilabad
<b>Guntur</b>	Guntur
	Macherla
	Veldurthy
	Bollapalli
<b>Vizianagaram</b>	Salur
	Pachipenta
	G.I. Puram
	Kurupam
<b>Warangal</b>	Mahabubabad
	Maripeda
	Gudur
	Kuravi
<b>Khammam</b>	Kothagudem
	Tekulapalle
	Yellandu
	Singareni
<b>Visakhapatnam</b>	Chintapalle
	GudemKothaVeedhi
	Araku Valley
	G.Madugula
<b>Sri Potti Sriramulu Nellore</b>	Nellore
	Kovur
	Gudur
	Kavali

<b>Assam</b>	
<b>District</b>	<b>Selected Block</b>
<b>Kokrajhar</b>	Kokrajhar (Pt)
	Gossaigaon (Pt)
<b>Goalpara</b>	Balijana
	Dudhnai

<b>Sonitpur</b>	Dhekiajuli (Pt)
	Gohpur
<b>Lakhimpur</b>	North Lakhimpur
	Dhakuakhana (Pt)
<b>Dhemaji</b>	Jonai
	Sissibargaon
<b>KarbiAnglong</b>	Rongkhang.Dongkamokam
	Samelangso/Howraghat
<b>Kamrup (R)</b>	Boko
	Chhaygaon
	Rampur/Goroimari
<b>Udalguri</b>	Udalguri
	Harisinga

<b>Bihar</b>	
<b>District</b>	<b>Selected Block</b>
<b>Pashchim Champaran</b>	Sidhaw
	Gaunaha
	Ramnagar
	Mainatanr
<b>Araria</b>	Raniganj
	Forbesganj
<b>Kishanganj</b>	Pothia
	Thakurganj
<b>Purnea</b>	Purnea East
	Dhamdaha
	Banmankhi
<b>Katihar</b>	Manihari
	Korha
	Amdabad
	Katihar
<b>Gopalganj</b>	Kuchaikote
	Hathua
	Bhorey
<b>Siwan</b>	Siswan
	Raghunathpur
	Darauli
	Siwan
<b>Bhagalpur</b>	Pirpainti
	Kahalgaon
	Sonhaura
	RangraChowk
<b>Banka</b>	Katoria
	Bausi

	Chanan
<b>Kaimur (Bhabua)</b>	Adhaura
	Chainpur
	Bhabua

<b>Gujarat</b>	
<b>District</b>	<b>Selected Block</b>
<b>SabarKantha</b>	Khedbrahma
	Bhiloda
	Vijaynagar
<b>PanchMahals</b>	Santrampur
	Kadana
	Ghoghamba
<b>Dohad</b>	Jhalod
	Dohad
<b>Navsari</b>	Chikhli
	Bansda
<b>Valsad</b>	Kaprada
	Dharampur
<b>Surat</b>	Mandvi
	Surat City
<b>Tapi</b>	Vyara
	Songadh
<b>Vadodara</b>	JetpurPavi
	Chhota Udaipur
	Kavant

<b>Jharkhand</b>	
<b>District</b>	<b>Selected Block</b>
<b>Purbi Singhbhum</b>	Golmuri-Cum-Jugsalai
	Potka
	Chakulia
<b>Dumka</b>	Shikaripara
	Ramgarh
<b>Ranchi</b>	Kanke
	Namkum
	Mandar
	Bero
<b>Khunti</b>	Khunti
	Karra
<b>Gumla</b>	Gumla
	Ghaghra
	Sisai

<b>Simdega</b>	Thethaitangar
	Simdega
<b>Pashchimi Singhbhum</b>	Chakradharpur
	Chaibasa
	Bandgaon
	Khuntpani

<b>Karnataka</b>	
<b>District</b>	<b>Selected Block</b>
<b>Belgaum</b>	Belgaum
	Gokak
<b>Bidar</b>	Basavakalyan
	Homnabad
<b>Raichur</b>	Devadurga
	Manvi
<b>Bellari</b>	Bellary
	Kudligi
<b>Chitradurga</b>	Challakere
	Chitradurga
<b>Davanagere</b>	Davanagere
	Harapanahalli
<b>Tumkur</b>	Pavagada
	Tumkur
<b>Bangalore</b>	Anekal
	Bangalore North
<b>Mysore</b>	Mysore
	Heggadadevankote

<b>Madhya Pradesh</b>	
<b>District</b>	<b>Selected Block</b>
<b>Ratlam</b>	Ratlam
	Sailana
<b>Dhar</b>	Kukshi
	Dhar
<b>Khargone (West Nimar)</b>	Bhagwanpura
	Jhiranya
<b>Barwani</b>	Sendhwa
	Rajpur
<b>Betul</b>	Bhainsdehi
	GhodaDongri
<b>Dindori</b>	Dindori
	Shahpura
<b>Mandla</b>	Bichhiya

	Ghughari
<b>Chhindwara</b>	Jamai
	Harrai
	Tamia
<b>Seoni</b>	Lakhnadon
	Ghansaur
<b>Balaghat</b>	Baihar
	Paraswada

<b>Maharashtra</b>	
<b>District</b>	<b>Selected Block</b>
<b>Nandurbar</b>	Nawapur
	Shahade
<b>Dhule</b>	Sakri
	Shirpur
<b>Jalgaon</b>	Chopda
	Yawal
	Jalgaon
	Raver
<b>Amravati</b>	Dharni
	Chikhaldara
	Warud
<b>Gadchiroli</b>	Etapalli
	Dhanora
	Aheri
<b>Chandrapur</b>	Chimur
	Chandrapur
	Warora
<b>Yavatmal</b>	Yavatmal
	Kelapur
	Pusad
	Ghatanji
<b>Nasik</b>	Nashik
	Dindori
	Surgana
<b>Thane</b>	Dahanu
	Palghar
	Talasari
<b>Nagpur</b>	Nagpur (Urban)
	Ramtek
	Hingna

Odisha	
District	Selected Block
<b>Sambalpur</b>	Bamara
	Kochinda
	Jujumara
	Jamankira
<b>Sundargarh</b>	Rajagangapur
	Kuarmunda
	Bisra
	Balisankar
<b>Kendujhar</b>	KendujharSadar
	Ghatgaon
	Patana
	Telkoi
<b>Mayurbhanj</b>	Jashipur
	Khunta
	Udala
	Bangiriposi
<b>Kandhamal</b>	Baliguda
	Daringbadi
	Phiringia
	Raikia
<b>Kalahandi</b>	Jayapatna
	Bhawanipatana
	Kokasara
<b>Rayagada</b>	Rayagada
	Gunupur
	Bishamakatak
<b>Koraput</b>	Boipariguda
	Kotpad
	Pottangi
	Jeypore
<b>Nabarangapur</b>	Umarkote
	Dabugan
	Raighar

Rajasthan	
District	Selected Block
<b>Alwar</b>	Rajgarh
	Thanagazi
	Laxmangarh
<b>Karauli</b>	Todabhim

	Sapotra
<b>SawaiMadhopur</b>	SawaiMadhopur
	Gangapur
<b>Dausa</b>	Lalsot
	Dausa
<b>Jaipur</b>	JamwaRamgarh
	Bassi
	Sanganer
<b>Sirohi</b>	Abu Road
	Pindwara
<b>Dungarpur</b>	Dungarpur
	Simalwara
<b>Banswara</b>	Kushalgarh
	Bagidora
<b>Udaipur</b>	Girwa
	Kotra
	Jhadol
<b>Pratapgarh</b>	Dhariawad
	Peepalkhoont

Tamilnadu	
District	Selected Block
<b>Thiruvallur</b>	Minjur
	Gummidipoondi
	Ellapuram
	Poondi
<b>Kancheepuram</b>	Thomas Malai
	Kattankolathur
	Thirukalaukundram
	thiruporur
<b>Vellore</b>	Alangayam
	Anaicut
	Madhanur
	Jolarpet
<b>Tiruvannamalai</b>	Jawadumalai
	Thandrapet
	Tiruvannamalai
	Kilennathur
<b>Viluppuram</b>	Kalrayan Hills
	Gingee
	Vnur
	Kanai
<b>Salem</b>	P.N. playam
	Yercaud



	Gangavalli
	Kolathur
<b>Namakkal</b>	Kollihills
	Namagiripet
	Sendamangalam
	Vennandur
<b>The Nilgiris</b>	Gudalur
	Kotagiri
<b>Dharmapuri</b>	Pappireddipatti
	Harur

West Bengal	
District	Selected Block
<b>Darjeeling</b>	Phansidewa
	Darjeeling Pulbazar
	JorebunglowSukiapokhri
<b>Jalpaiguri</b>	Kalchini
	Mal
	Dhupguri
<b>Barddhaman</b>	Jamalpur
	Memari - I
	Kalna - II
	Memari - II
<b>Bankura</b>	Ranibundh
	Raipur
	Chhatna
	Khatra
<b>Puruliya</b>	Kashipur
	Bundwan
	Manbazar - II
	Balarampur
<b>PaschimMedinipur</b>	Narayangarh
	Binpur - II
	Debra
	Nayagram

**Annex-2**

(Refer to para 2.1.4: Audit Sampling)

No. of selected Districts and Blocks

SI No.	Name of State	No. of Districts	No. of Blocks
1.	Andhra Pradesh	7	28
2.	Assam	8	17
3.	Bihar	10	32
4.	Chhattisgarh	8	17
5.	Gujarat	8	19
6.	Jammu & Kashmir	6	12
7.	Jharkhand	7	20
8.	Karnataka	9	18
9.	Kerala	4	9
10.	Madhya Pradesh	10	21
11.	Maharashtra	10	30
12.	Manipur	3	6
13.	Odisha	9	33
14.	Rajasthan	10	23
15.	Sikkim	2	4
16.	Tamilnadu	9	32
17.	Tripura	2	7
18.	West Bengal	6	22
19.	Andaman & Nicobar	2	4
20.	Daman & Diu	2	2
	<b>Total</b>	<b>132</b>	<b>356</b>

Annex-2(i)

(Refer to para 2.3: Audit Methodology)

Sl. No.	Name of the State	Entry meeting	Page number	Exit meeting	Page number
1.	Andhra Pradesh	-	-	-	-
2.	Andaman Nicobar	28 May 2013	13	11 Sept 2014	13
3.	Assam	20 May 2014	140	02 Feb 2015	199
4.	Bihar	30 July 2014	80	20 Jan 2015	82
5.	Chhattisgarh	11 June 2014	72	-	-
6.	Daman and Diu	-	-	-	-
7.	Gujarat	27 May 2014	16	-	-
8.	Jammu	18 July 2014	124	-	-
9.	Jharkhand	29 May 2014	88	-	-
10.	Karnataka	June 2014	66	10 Nov 2014	66
11.	Kerala	03 June 2014	49	-	-
12.	Madhya Pradesh	June 2014	269	-	-
13.	Maharashtra	-	-	-	-
14.	Manipur	July 2014	29	- 2014	28
15.	Odisha	22 May 2014	32	-	-
16.	Rajasthan	-	-	26 March 2015	230
17.	Sikkim	-	60	-	59
18.	Tamil nadu	30 May 2014	210	20 Nov 2014	210
19.	Tripura	03 June 2014	145	17 Dec 2014	154
20.	West Bengal	June 2014	32	-	-

## Annex-3

(Refer to para 3.2: Improper earmarking and less release of TSP fund)

Sl. No.	Name of the 28 Ministries/Departments	Earmarking of funds under TSP recommended for the Ministry (in per cent)
<b>Category I</b>	<b>Ministry/Departments with no obligation for Earmarking funds under TSP</b>	0.0
<b>Category II</b>	<b>Ministries/Departments Required to do partial Earmarking (less than 7.5% of their Plan Outlays)</b>	--
1	Department of Telecommunication	0.25
2	Ministry of Textiles	1.20
3	Ministry of Water Resources	1.30
4	Department of Food & Public Distribution	1.40
5	Ministry of Culture	2.00
6	Department of AYUSH	2.00
7	Ministry of HUPA	2.40
8	Ministry of Tourism	2.50
9	Department of Science & Technology	2.50
10	Ministry of Road Transport and Highways	8.20
11	Department of Agriculture Research & Education	3.60
12	Ministry of Mines	2.00
13	Department of Information Technology	6.70
<b>Category III</b>	<b>Ministries/Departments which will be required to Earmark between 7.5 to 8.2% of their plan outlays</b>	
1	Department of Higher Education	7.50
2	Department of Agriculture and Cooperation	8.00
3	Ministry of MSME	8.20
4	Ministry of Coal	8.20
5	Department of Youth Affairs	8.20
6	Ministry of Labor & Employment	8.20
7	Ministry of Panchayatiraj	8.20
8	Department of Sports	8.20
9	Ministry of Women & Child Development	8.20
10	Department of Health & Family Welfare	8.20
<b>Category IV</b>	<b>Ministries/Departments which will be required to Earmark more than 8.2% of their plan outlays under TSP</b>	--
1	Department of Land Resources	10.00
2	Department of Drinking Water & Sanitation	10.00
3	Department of School Education & Literacy	10.70
4	Department of Rural Development	17.50
5	Ministry of Tribal Affairs	100.00

## Annex 4

(Refer to para 3.2(b): Short release of TSP fund)

(` in crore)

Period-wise and schemes-wise short releases					
Name of the Scheme	Period	Total allocation of funds	Funds Earmarked under TSP head '796'	Funds released under TSP head '796' as reported by schemes	Short released
1	2	3	4	5	6=4-5
SSA	2011-12	61734.36	6518.23	2276.26	4241.97
	2012-13	69875.30	7475.67	2632.90	4842.77
	2013-14	49130.24	5265.57	2910.09	2355.48
MDM	2011-12	9901.91	1110.66	1087.49	23.17
	2012-13	10867.90	1277.26	1172.75	104.51
	2013-14	10927.21	1417.23	1339.82	77.41
ICT	2011-12	500.00	53.50	53.21	0.29
	2012-13	352.70	37.50	37.45	0.05
	2013-14	559.14	42.28	42.28	0
<b>Total amount of Short release</b>					<b>11645.65</b>

**Annex 5**

(Refer to para 3.2 (b): Non release of TSP fund)

**ICT**

Name of the State/UTs'	Year in which funds was not released
Andaman & Nicobar	2011-12 & 2013-14
Karnataka	2013-14
Kerala	2013-14
Madhya Pradesh	2011-12,2012-13 & 2013-14
Rajasthan	2011-12 & 2013-14
Odisha	2013-14
Tamilnadu	2012-13 & 2013-14
Tripura	2012-13
West Bengal	2012-13

**RMSA**

Name of the State	Year in which funds was not released
Bihar	2011-12&2013-14
Gujarat	2011-12 & 2013-14
Jammu & Kashmir	2011-12
Jharkhand	2012-13
Maharashtra	2011-12 & 2012-13
Sikkim	2012-13

**TES**

Name of the State/UTs'	Year in which funds was not released
Andaman & Nicobar	2011-12 & 2013-14
Bihar	2011-12& 2012-13
Tripura	2012-13 & 2013-14

## Annex 6

(Refer to para 3.2 (b): Short release of TSP fund)

(` in crore)

Period-wise and schemes-wise short releases					
Name of the Council	Period	Total allocation of funds	Funds Earmarked under TSP head '796'	Funds released under TSP head '796' as reported by schemes	Short released
1	2	3	4	5	6=4-5
UGC	2011-12	3204.50	240.00	240.00	0
	2012-13	3473.75	298.58	196.08	102.50
	2013-14	3087.94	240.31	209.33	30.98
	<b>Total</b>	<b>9766.19</b>	<b>778.89</b>	<b>645.41</b>	
IGNOU	2012-13	55.00	4.13	4.13	0
	2013-14	111.50	8.36	6.38	1.98
	<b>Total</b>	<b>166.50</b>	<b>12.49</b>	<b>10.51</b>	
AICTE	2013-14	412.50	30.94	27.75	3.19
	<b>Total</b>	<b>412.50</b>	<b>30.94</b>	<b>27.75</b>	
				<b>Total</b>	<b>138.65</b>



## Annex 7

(Refer to para 3.2 (b): Short release of TSP fund)

(` in crore)

Period-wise and schemes-wise short releases					
Name of the Council	Period	Total allocation of funds	Funds Earmarked under TSP head '796'	Funds released under TSP head '796' as reported by schemes	Excess/shortage
1	2	3	4	5	6=4-5
National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Disease and Stroke (NPCDCS)	2011-12	125.00	10.00	14.96	-4.96
	2012-13	300.00	24.60	0.01	24.59
	2013-14	300.00	32.70	9.30	23.40
<b>Total</b>		<b>725.00</b>	<b>67.30</b>	<b>24.27</b>	
National Programme for Health Care for the Elderly (NPHCE)	2011-12	75.00	0	0	0
	2012-13	150.00	12.30	4.82	7.48
	2013-14	50.00	5.45	0.30	5.15
<b>Total</b>		<b>275.00</b>	<b>17.75</b>	<b>5.12</b>	
Infrastructure Maintenance	2011-12	4280.00	327.00	373.96	-46.96
	2012-13	4928.00	527.64	573.30	-45.66
	2013-14	4928.00	537.13	489.83	47.30
<b>Total</b>		<b>14136.00</b>	<b>1391.77</b>	<b>1437.09</b>	
Immunisation (PPI)	2011-12	871.00	101.90	26.00	75.90
	2012-13	1605.00	171.51	27.39	144.12
	2013-14	1605.00	174.94	41.40	133.54
<b>Total</b>		<b>4081.00</b>	<b>448.35</b>	<b>94.79</b>	
Flexible Pool for State PIPs-RCH Flexible Pool and Mission Flexible Pool (FPSP-IP-RCH & MFP)	2011-12	9890.00	1334.00	656.54	677.46
	2012-13	10789.51	1155.21	940.4	214.81
	2013-14	11111.01	1211.07	1237.11	-26.04
<b>Total</b>		<b>31790.52</b>	<b>3700.28</b>	<b>2834.05</b>	
<b>Grand Total</b>		<b>51007.52</b>	<b>5625.45</b>	<b>4395.32</b>	
Year-wise excess/short of allocation					
	2011-12	15241.00	1772.90	1071.46	701.44
	2012-13	17772.51	1891.26	1545.92	345.34
	2013-14	17994.01	1961.29	1777.94	183.35
Total Short release					<b>1353.75</b>
Total Excess release					<b>-123.62</b>

## Annex 8

(Refer to para 3.4: Release of funds at the fag-end of the year)

Scheme-wise & year-wise releases of grant-in-aid under TSP during the fag end (March of every year)								
( ₹ in crore)								
Sl. No.	Name of the Schemes	Name of the State	2011-12		2012-13		2012-13	
			Date	Amount	Date	Amount	Date	Amount
I	NPCDCS	Madhya Pradesh	29.3.12	1.42	-	-	-	-
			30.03.12	0.07	-	-	-	-
		Assam	30.3.12	0.22	-	-	-	-
			30.3.12	0.07	-	-	-	-
		Chhattisgarh	30.03.12	0.07	-	-	-	-
		Sikkim	30.3.12	0.08	-	-	-	-
			30.3.12	0.07	-	-	-	-
<b>Total</b>			<b>2.00</b>	-	-	-	-	
II	Infrastructure Maintenance	Chhattisgarh	27.03.2013	8.34	-	-	-	-
		Gujrat	0	0.00	-	-	25.03.2014	13.32
		Kerala	27.03.2013	0.26	-	-	-	-
		West Bengal	-	-	-	-	25.03.2013	6.20
		Meghalaya	-	-	-	-	25.03.2013	13.99
		Tripura	27.03.2013	1.27	-	-	-	-
<b>Total</b>			-	<b>9.87</b>	-	-	-	<b>33.51</b>
III	Immunization (PPI)	Bihar	01.03.2012	0.62	-	-	-	-
		Himachal Pd.	-	-	14.03.13	1.95	-	-
		Lakshdweep	-	-	14.03.13	0.04	-	-
		D. & N. Haveli	-	-	14.03.13	0.06	-	-
		Maharashtra	01.03.2012	2.30	-	-	-	-
		Odisha	-	-	14.03.13	6.37	-	-
		karnataka	-	-	14.03.13	10.33	-	-
		Kerala	-	-	14.03.13	3.71	-	-
		chhattisgarh	-	-	14.03.13	4.92	-	-
<b>Total</b>			-	<b>2.92</b>	-	<b>27.38</b>	-	-
IV	Mission Flexible Pool	Himachal Pradesh	29.03.2012	13.00	-	-	-	-
		Odisha	29.03.2012	9.00	-	-	-	-
		Rajasthan	29.03.2012	40.00	-	-	-	-
		Tamilnadu	29.03.2012	25.00	-	-	-	-
		Uttarakhand	29.03.2012	3.14	-	-	-	-
<b>Total</b>			-	<b>90.14</b>	-	-	-	-
V	RCH Flexible Pool	Andhra Pradesh	30.03.2012	10.73	-	-	-	-
		Chhattisgarh	30.03.2012	10.05	-	-	-	-
				14.95	-	-	-	-
				0.08	-	-	-	-
		Dadra and Nagar Haveli	30.03.2012	0.10	-	-	-	-
				0.05	-	-	-	-
				0.01	-	-	-	-
		Daman and Diu	30.03.2012	0.01	-	-	-	-
		Gujarat	30.03.2012	2.79	-	-	-	-
	2.21		-	-	-	-		
Haryana	30.03.2012	1.12	-	-	-	-		

			5.67	-	-	-	-
			3.21	-	-	-	-
			3.21	-	-	-	-
	Jammu and Kashmir	30.03.2012	1.43	-	-	-	-
	Jharkhand	30.03.2012	2.79	-	-	-	-
	Karnataka	30.03.2012	9.19	-	-	-	-
			5.81	-	-	-	-
	Kerala	20.03.2012	8.71	-	-	-	-
			2.73	-	-	-	-
	Madhya Pradesh	30.03.2012	8.86	-	-	-	-
			26.14	-	-	-	-
	Odisha	30.03.2012	8.51	-	-	-	-
			21.49	-	-	-	-
	Pondicherry	30.03.2012	0.24	-	-	-	-
	Punjab	20.03.2012	4.15	-	-	-	-
			2.33	-	-	-	-
		30.03.2012	3.24	-	-	-	-
	Rajasthan	30.03.2012	41.44	-	-	-	-
	Tamilnadu	14.03.2012	17.90	-	-	-	-
			8.47	-	-	-	-
	Uttarakhand	30.03.2012	8.48	-	-	-	-
	West Bengal	29.03.2012	25.90	-	-	-	-
	<b>Total</b>	-	<b>262.00</b>	-	-	-	-
	<b>Grand Total</b>	<b>49 cases</b>	<b>366.93</b>	<b>7 cases</b>	<b>27.38</b>	<b>3 cases</b>	<b>33.51</b>
` 427.82 crore in 59 cases							

## Annex 9 (i)

(Refer to para no. 3.8.1: Non-maintenance of Separate Accounts for TSP funds)

Name of State	Name of Scheme	Observations
Assam	SSA,RMSA,MDM,ICT, TES	<ul style="list-style-type: none"> <li>No separate accounts in respect of fund received under TSP from GOI were maintained. All the funds received for implementation of schemes including TSP were pooled in a common fund. As such, quantum of expenditure out of TSP fund received, implementation of the activities and closing balance, if any, could not be ascertained in audit.</li> </ul>
Bihar	RMSA	<ul style="list-style-type: none"> <li>No methodology was adopted to keep separate records/account showing expenditure for providing direct and exclusive benefits to the individuals and families of Tribals in the State.</li> </ul>
Daman & Diu	MDM, SSA and RMSA	<ul style="list-style-type: none"> <li>There were no separate detailed accounts of TSP at District, Block and school level, as all fund of TSP and UT's own funds are mixed up at district and block level.</li> </ul>
Gujarat	SSA, RMSA, MDM and ICT	<ul style="list-style-type: none"> <li>No separate accounts were being maintained for monitoring of expenditure except in case of MDM. However, State Project Director, SSA and the DPCs of all the selected districts had not been maintaining separate accounts for TSP grant.</li> </ul>
Jharkhand	MDM & SSA	<ul style="list-style-type: none"> <li>No separate records were maintained distinguishing expenditure under TSP, SCSP and General.</li> </ul>
Karnataka	MDM & RMSA	<ul style="list-style-type: none"> <li>There was no separate allocation for TSP component at district and school level.</li> </ul>
Madhya Pradesh	SSA, MDM, RMSA & TES	<ul style="list-style-type: none"> <li>Neither separate records of expenditure were maintained at any level nor separate utilisation certificate were submitted to GOI for TSP funds.</li> </ul>
Manipur	SSA, MDM, RMSA & TES	<ul style="list-style-type: none"> <li>Department did not maintain separate accounts for funds earmarked for TSP.</li> </ul>
Rajasthan	RMSA MDM	<ul style="list-style-type: none"> <li>Neither separate account was opened in public sector bank nor separate book of record were maintained. Hence, actual utilisation and balance of RMSA could not be verified.</li> <li>No separate accounts were maintained at district level.</li> </ul>
Tamilnadu	RMSA TES	<ul style="list-style-type: none"> <li>The funds received have been kept in a pooled account. No separate account is maintained to watch the expenditure under TSP.</li> <li>There is no separate pooled account in Tamilnadu for TES. GOI releases funds directly to the State. The funds are then allocated through State Budget. No separate account is maintained to watch the expenditure under TSP.</li> </ul>
Andhra Pradesh	SSA	<ul style="list-style-type: none"> <li>The SPD, RVM (SSA), AP, Hyderabad is releasing TSP funds (both Central and State share) to the DPOs alongwith funds released under other Heads. There was no separation of TSP funds from other funds while releasing SSA funds. This resulted to non-availability of exact amounts allocated under TSP to each educational institution.</li> </ul>
Jharkhand	SSA	<ul style="list-style-type: none"> <li>The GOI and State Government releases funds for implementation of SSA under three distinct heads viz. TSP, SCSP and General directly into the bank account of JSPP. The JSPP disbursed these funds directly to the districts/schools as per approved norms of SSA without distinguishing it for STs, SCs or General. As a result, funds sanctioned by the GOI and the State Government under TSP were not being utilized for STs alone.</li> </ul>
Kerala	MDM, ICT & TES	<ul style="list-style-type: none"> <li>The earmarked TSP funds were not placed under separate budget heads/sub heads for each scheme by the state government while releasing the fund to the implementing agencies.</li> </ul>

## Annex 9(ii)

(Refer to para no. 3.8.1: Non maintenance of separate account of TSP fund)

Name of State	Name of the scheme	Observations
Madhya Pradesh	NPCDCS NPHCE, FPSPiPs	<ul style="list-style-type: none"> <li>During the year 2011-12 to 2013-14, the amount of Central Share and State Share were released by GOI to State NCD Cell in three components earmarked as General Head, Tribal Sub-plan and Scheduled Caste Component Plan but both share were mixed in a corpus fund of State NCD Cell and State Health Societies and released to the District NCD Cell and District Health Societies without earmarking under TSP.</li> <li>Further, separate records of expenditure were not maintained.</li> <li>No separate utilization certificate was submitted to GOI or State Government for TSP funds.</li> </ul>
	IMS	<ul style="list-style-type: none"> <li>GOI were released in three different components i.e. General Head, TSP and SCP but at State level separate code for TSP funds was not opened in budget and provision for IMS funds were made in a general grant i.e Grant No.19 and funds were released to the districts without any earmarking.</li> <li>During the year 2011-12 to 2013-14 total earmarked funds of ` 207.40 crore were released by GOI as TSP were treated by the government as general funds.</li> </ul>
Jharkhand	NPCDCS	<ul style="list-style-type: none"> <li>Expenditure incurred at district level on this scheme was not shown separately under TSP, SCSP and General according to their allotment by State NCD Cell, however, expenditure statements were prepared amalgamated manner.</li> </ul>
	FPsPiP	<ul style="list-style-type: none"> <li>GOI released funds ` 259.42 crore and State Government released ` 64.57 crore under TSP during 2011-14, JRHMS did not release funds to the districts separately under TSP instead funds sanctioned under TST,SCSP and General were amalgamated manner.</li> </ul>
Assam	NPCDCS	<ul style="list-style-type: none"> <li>No separate accounts in respect of fund received under TSP from GOI were maintained by the NCD Cell of NRHM. All the funds received for implementation of schemes including TSP were pooled in a common fund.</li> </ul>
Odisha	NPCDCS	<ul style="list-style-type: none"> <li>During the period 2011-14, ` 2.35 crore was allocated under TSP head whereas total expenditure to the tune of ` 6.68 crore was incurred in general during the period of audit. The expenditure could not be segregated into TSP and Non-TSP head due to non-maintenance of separate TSP account.</li> </ul>
	NPHCE	<ul style="list-style-type: none"> <li>A total of ` 3.54 crore including State share of ` 40.00 lakh was released under TSP head during 2011-14. But, no separate account was maintained for expenditure incurred under TSP head. However, a total expenditure of ` 5.47 crore was incurred in general including TSP component during the above period</li> </ul>
	FPSPiPs	<ul style="list-style-type: none"> <li>No segregation of TSP component of allocation vis-a -vis expenditure</li> </ul>
Jammu and Kashmir	NPHCE	<ul style="list-style-type: none"> <li>Separate accounts of NPHCE were not maintained in Leh district in 2011-12.</li> </ul>
Karnataka	IMS	<ul style="list-style-type: none"> <li>Under IMS, GOI releases funds only to meet the salary component of regular staff of Health and Family Welfare. Therefore, the release of fund of ` 59.28 crore by GOI under TSP did not benefit the Scheduled Tribes either individually or as a community.</li> </ul>
Sikkim	IMS	<ul style="list-style-type: none"> <li>The Department had not maintained separate accounts for the fund received from GOI for TSP for implementation of IMS in the State</li> </ul>
Rajasthan	Immunization	<ul style="list-style-type: none"> <li>No separate expenditure was booked for TSP</li> </ul>
Bihar	Immunization	<ul style="list-style-type: none"> <li>The separate allocations under TSP for Immunisation during the period 2011-14 were not received.</li> <li>Separate records of expenditure were not maintained.</li> </ul>
	FPSPiPs	<ul style="list-style-type: none"> <li>State was not distinctly earmarked and funds were not released separately under TSP in accordance with the population of STs to various districts, no separate records of expenditure (` 12.12 crore) were maintained either at State or District level.</li> </ul>
Tamilnadu	FPSPiPs	<ul style="list-style-type: none"> <li>The State Society has not maintained separate accounts for TSP component. Consequently, the Annual Accounts does not reflect the receipts and expenditure under TSP.</li> </ul>

<b>Daman and Diu</b>	FPSPs	<ul style="list-style-type: none"> <li>No funds were allotted for Diu district.</li> </ul>
<b>Kerala</b>	NPCDCS NPHCE, FPSPs IMS Immunization	<ul style="list-style-type: none"> <li>TSP funds were not maintained separately.</li> </ul>

**Annex 10(i)**

(Refer to para no. 3.8.2: Short/delay in release by Central Govt.)

Name of State	Name of Scheme	Observations
<b>Gujarat</b>	SSA	<ul style="list-style-type: none"> <li>Govt of India did not release grants during the years 2011-14 amounting to ` 1286.61 crore, the programme was deprived of full Central Assistance.</li> </ul>
<b>Chhattisgarh</b>	SSA and RMSA	<ul style="list-style-type: none"> <li>No amounts were provided under TSP during 2011-12 and 2012-13 while only nine <i>per cent</i> of fund was allotted during 2013-14 for RMSA. Further, only 18 to 22 <i>per cent</i> of funds were allotted under TSP for SSA.</li> </ul>
<b>Andhra Pradesh</b>	SSA  ICT	<ul style="list-style-type: none"> <li>The Central share for the years 2012-13 and 2013-14 were released to the State Project Director, RVM (SSA), AP, and Hyderabad at the fag-end<sup>1</sup> of the respective year.</li> <li>The central share of ` 2.63 crore for the year 2011-12 was released in December 2013, but state Government has released ` 27.10 lakh towards its share in January 2014. Thus, the delay was more than 20 months and 12 months respectively.</li> </ul>
<b>Tripura</b>	MDM, RMSA, ICT, TES	<ul style="list-style-type: none"> <li>State share was released without any reference to the corresponding release of central share of funds against all the selected schemes. Thus, actual release of funds by the State to the corresponding central release could not be ascertained in audit and delay in release of state share also could not be calculated.</li> <li>Out of the State share of ` 56.73 lakh, only ` 36.25 lakh was released by the State during 2011-12 to 2013-14.</li> </ul>
<b>Sikkim</b>	RMSA	<ul style="list-style-type: none"> <li>Due to short release and delay in release of State share ranging between one to two years, the non-recurring grant of ` .3.23 crore pertaining to year 2010-11 was released by GOI on March 2012 and final instalment of non-recurring grant of ` 7.62 crore pertaining to years 2009-10 &amp; 2010-11 was released by GOI only during March 2014.</li> </ul>

<sup>1</sup> ` 2460.00 lakh on 24.02.2013 and ` 102.38 lakh on 27.03.2014

## Annex 10(ii)

(Refer to para no. 3.8.2: Short /delay in release by Central Govt.)

Name of State	Name of the scheme	Observations
Jammu and Kashmir	NPCDCS NPHCE	<ul style="list-style-type: none"> <li>No funds were released by Government of India under the NPCDCS and NPHCE during 2012-13 and 2013-14</li> </ul>
Kerala	NPHCE	<ul style="list-style-type: none"> <li>In seven CHCs/PHCs in Idukki District, GOI did not release any funds under TSP during the period 2011-14.</li> <li>No scheme was implemented in seven CHCs/PHCs Idukki District.</li> </ul>
Assam	NPHCE	<ul style="list-style-type: none"> <li>During 2011-14, no fund was released by the MHFW under TSP.</li> </ul>
	Immunization	<ul style="list-style-type: none"> <li>No fund under TSP for immunization was received during 2011-14.</li> </ul>
	FPSPiPs	<ul style="list-style-type: none"> <li>No fund under TSP for RCHFP was received by during 2011-14.</li> </ul>
Jharkhand	NPHCE	<ul style="list-style-type: none"> <li>GOI did not release funds under TSP in NPHCE for 2011-14.</li> </ul>
	Immunization	<ul style="list-style-type: none"> <li>GOI and State did not release funds under TSP for Immunisation during 2011-12 and 2012-13.</li> </ul>
Madhya Pradesh	IMS	<ul style="list-style-type: none"> <li>Under the three components viz. Training ANM/LHV, HFWTC and Training of MPWs, GOI did not released any grant under TSP.</li> </ul>
	Immunization	<ul style="list-style-type: none"> <li>During the year 2011-12 to 2013-14 under Immunization no earmarked fund for TSP was released by GOI.</li> </ul>
Karnataka	Immunization	<ul style="list-style-type: none"> <li>No fund was released by GOI for TSP under the scheme during the period 2011-12 to 2013-14.</li> </ul>
Rajasthan	Immunization	<ul style="list-style-type: none"> <li>No TSP fund was released by the GOI during 2011-12 to 2013-14.</li> </ul>
Sikkim	Immunization	<ul style="list-style-type: none"> <li>No funds were provided by the GOI for immunisation programme under TSP.</li> </ul>
Maharashtra	NPCDCS	<ul style="list-style-type: none"> <li>No funds were released by Government of India during 2012-13.</li> </ul>
	NPHCE	<ul style="list-style-type: none"> <li>No funds were released by Government of India during 2011-12 to 2013-14.</li> </ul>
	IMS	<ul style="list-style-type: none"> <li>No funds were released by Government of India during 2011-12 to 2013-14.</li> </ul>
	Immunization	<ul style="list-style-type: none"> <li>No funds were released by Government of India during 2011-12 to 2013-14.</li> </ul>
	FPSPiPs	<ul style="list-style-type: none"> <li>No funds were released by Government of India during 2011-12.</li> </ul>



**Annex 11 (i)**

(Refer to para no. 3.8.3: Short /delay in release by State Govt.)

Name of State	Name of Scheme(s)	Observations
Andhra Pradesh	ICT TES	<ul style="list-style-type: none"> <li>The State Government has not released its share of ` 1.46 crore (25 per cent) during 2012-13.</li> <li>The state Government has not released its share of ` 65.12 lakh (50 per cent) during 2011-12 and ` 27.12 lakh (25 per cent) during 2013-14.</li> </ul>
Assam	SSA,RMSA ,MDM,ICT, TES	<ul style="list-style-type: none"> <li>No State share, corresponding to the fund released by GOI under TSP, was received during 2011-14.</li> </ul>
Jammu & Kashmir	RMSA	<ul style="list-style-type: none"> <li>Against release of ` 19.72 crore (2011-12- `00.00 lakh, 2012-13 `6.39 crore and 2013-14 ` 13.33 crore under TSP the State has not released its 25% share separately under TSP.</li> </ul>
Jharkhand	RMSA	<ul style="list-style-type: none"> <li>The GOI released ` 136.77 crore during 2011-14 but the State Government did not release its share.</li> </ul>
Madhya Pradesh	TES	<ul style="list-style-type: none"> <li>State share was not released during the year 2011-12.</li> </ul>
Manipur	SSA, MDM & TES	<ul style="list-style-type: none"> <li>The contribution of State share for TSP could not be made available to audit for the period 2011-14 except for RMSA.</li> </ul>
Karnataka	TES	<ul style="list-style-type: none"> <li>State Government did not release the State share during 2011-14.</li> </ul>

## Annex 11 (ii)

(Refer to para no. 3.14: Short/delay in release of State Share)

Name of State	Name of Scheme	Observations
Andhra Pradesh	SSA	<ul style="list-style-type: none"> <li>As against ₹105.29 crore, the State Government towards its share of 25 per cent for the year 2011-12, released ₹75.01 crore only. Thus, there was short release of funds by ₹30.28 crore.</li> </ul>
	RMSA	<ul style="list-style-type: none"> <li>The State Government have released an amount of ₹8.32 crore during 2012-13 as against its 25 per cent i.e. ₹9.40 crore. Thus, there was short release of ₹1.08 crore as State share.</li> </ul>
	ICT	<ul style="list-style-type: none"> <li>As against ₹1.58 crore to be released by the State Government towards its share (25 per cent) released only ₹64.70 lakh during 2011-12. Thus, there was a short release by ₹92.80 lakh. For the year 2012-14, State Government released an amount of ₹1.92 crore as against the total State share of ₹2.19 crore. There was a short release by ₹26.37 lakh for the period 2012-14.</li> </ul>
West Bengal	ICT, TES	<ul style="list-style-type: none"> <li>In case of ICT, there was delay of 25 days to one year four months by the Finance department in releasing funds to the School Education Department.</li> <li>In case of ICT, during the year 2013-14, GOI sanctioned ₹38.73 crore for 2000 schools as central share, out of which ₹7.75 crore released from TSP Head. Out of ₹7.75 crore, only ₹3.75 crore was expended and the balance amount of ₹4.00 crore could not be drawn due to late receipt (March 2014) of fund from GOI.</li> <li>The State Government released ₹8.46 lakh out of its share of ₹5.00 crore.</li> <li>In case of Strengthening of teachers training institute scheme, the School Education Department could open the head of accounts for TSP only in December 2013. Consequently, it could not release any fund in financial year 2011-12 and 2012-13 for TSP, though ₹96.96 lakh was received in March 2012 (₹67.46 lakh) and August 2013 (₹29.50 lakh).</li> <li>For the implementation of SCERT, State was to contribute 25 per cent share, however no share was released.</li> </ul>
		<ul style="list-style-type: none"> <li>The State had released its share of ₹1.57 crore only as against of required ₹2.53 crore resulting in short release of ₹0.96 lakh during 2009-10 to 2013-14.</li> <li>There was short receipt of state share of ₹43.82 lakh.</li> </ul>
Sikkim	RMSA TES	<ul style="list-style-type: none"> <li>The State had released its share of ₹1.57 crore only as against of required ₹2.53 crore resulting in short release of ₹0.96 lakh during 2009-10 to 2013-14.</li> <li>There was short receipt of state share of ₹43.82 lakh.</li> </ul>
Jharkhand	SSA MDM	<ul style="list-style-type: none"> <li>There was a delay ranging from four to seven months in releasing of funds by the State Government during 2011-14.</li> <li>There was a delay ranging from two to four months in releasing of funds by the State Government during 2011-14.</li> </ul>
Karnataka	RMSA	<ul style="list-style-type: none"> <li>The State released its share after 46 days, 72 days and 86 days during 2011-12, 2012-13 and 2013-14 respectively.</li> </ul>
Maharashtra	SSA	<ul style="list-style-type: none"> <li>State Government released its share during 2011-14 after a delay of 39 to 110 days.</li> </ul>
	RMSA	<ul style="list-style-type: none"> <li>State Government released its share during 2011-14 after a delay of 65 to 192 days.</li> </ul>
Manipur	MDM	<ul style="list-style-type: none"> <li>The central assistance for implementation of the scheme was released by the State government with a delay ranging from 170 to 851 days from the date of release by the Central government.</li> <li>There were delays in release of State share ranging from 145 to 186 days.</li> </ul>
	RMSA	<ul style="list-style-type: none"> <li>There were delays in release of State share ranging from 145 to 186 days.</li> </ul>
Odisha	RMSA	<ul style="list-style-type: none"> <li>There was delay of 15 to 59 days in transfer of share by the State during 2011-14.</li> </ul>
Rajasthan	RMSA	<ul style="list-style-type: none"> <li>It was noticed that State released their matching share for RMSA under Tribal Sub-plan with delay ranging between 17 to 148 days.</li> </ul>

## Annex 12(i)

(Refer to para no 3.8.3: Short/delay in release by State Govt.)

Name of State	Name of the scheme	Observations
Karnataka	NPCDCS	<ul style="list-style-type: none"> <li>The State share was not provided for the scheme. Thus, ₹ 1.87 crore was denied for the implementation of the scheme.</li> <li>An amount of ₹ 9.47 lakh was received for TSP from State share. However, financial statement of the Directorate shows that no amount was received for the Scheme from the State Government.</li> </ul>
Bihar	NPCDCS	<ul style="list-style-type: none"> <li>The State did not provide its share during 2011-14.</li> </ul>
Assam	NPCDCS	<ul style="list-style-type: none"> <li>No State share, corresponding to the fund released by GOI under TSP was released during 2012-14.</li> </ul>
Jammu and Kashmir	NPCDCS	<ul style="list-style-type: none"> <li>State Government has not contributed 20% its share which amounts to ₹ 2.24 crore.</li> </ul>
	Immunization	<ul style="list-style-type: none"> <li>State Government has not contributed its share as per prescribed ratio during 2011-12 to 2013-14</li> </ul>
Bihar	NPHCE	<ul style="list-style-type: none"> <li>State did not release its own share as the yearly plan outlay of the State was not distinctly earmarked.</li> </ul>
Jammu and Kashmir	NPHCE	<ul style="list-style-type: none"> <li>The State did not contribute its 20% share amounting to ₹ 1.23 crore.</li> </ul>
Assam	IMS	<ul style="list-style-type: none"> <li>No State share released during 2011-13 under TSP corresponding to the fund released by GOI.</li> </ul>
Sikkim	FPSPiPs	<ul style="list-style-type: none"> <li>No State's share was released despite receipt of GOI ₹ 1.94 crore under TSP during 2013-14.</li> </ul>

## Annex 12(ii)

(Refer to para no. 3.8.3: Short/delay in release by Madhya Pradesh Government)

Sl. No.	Name of the Scheme	Total funds released by GOI	No. of districts for which funds released by GOI	% of Tribal Population of five selected districts over total population	Funds to be released on proportion of tribal population	Funds actually released under TSP	Short release of TSP funds
1.	NPHCE	624.56	4	47%	293.54	79.43	214.11
2.	NPCDCS	1313.66	5	44%	578.01	263.39	314.62
						<b>Total</b>	<b>528.73</b>

## Annex 13(i)

(Refer to para no. 3.8.4: Non/under utilisation of TSP fund)

Name of State/UTs	Name of Scheme	Observations
Chhattisgarh	SSA, MDM and RMSA	<ul style="list-style-type: none"> <li>In SSA 85 to 88 per cent and in MDM 87 to 93 per cent of funds were utilized. Further, under RMSA only six to 27 per cent of available funds during 2011-12 and 2012-13 whereas 74 per cent in 2013-14 were utilized.</li> <li>Due to non-utilisation of funds, GOI released only ` 2465.84 crore (53 per cent) against ` 4626.85 crore of GOI share under SSA. However, under MDM ` 1445.74 crore (91 per cent) against available funds of ` 1585.39 crore were utilised during last three years</li> </ul>
Daman & Diu	SSA	<ul style="list-style-type: none"> <li>GOI allotted ` 1.22 crore during the period 2011-12 to 2013-14 have not utilized.</li> </ul>
Gujarat	MDM	<ul style="list-style-type: none"> <li>Against availability of funds of ` 73.01 crore, ` 78.43 crore and ` 95.13 crore under TSP under MDM scheme during the years 2011-12, 2012-13 and 2013-14; the expenditures were only ` 9.25 crore (12.67 per cent), ` 11.05 crore (14.09 per cent) and ` 21.33 crore (22.42 per cent) respectively.</li> </ul>
Jammu & Kashmir	SSA MDM RMSA TES	<ul style="list-style-type: none"> <li>The District/ level offices had not utilize the full funds and shortfall in utilization of SSA funds (CEOs<sup>2</sup>) during 2011-12 ranged between 19 % and 46% , 2012-13 17 % and 61 % and 2013-14 15 % and 35%.</li> <li>Funds received from GOI under TSP (2011-14) could not be utilized in full and unutilised/available funds between ranged between 33% to 65%.</li> <li>During 2011-14 against total release of ` 453.27 crore department could utilize only ` 394.15 crore ranged between 38% and 81% during 2011-12 and 2012-13.</li> <li>During the period 2011-14, District Institute of Education and Trainings (DIETs) in the selected districts<sup>3</sup> had not utilize the funds in full and shortfall in utilization of funds during 2011-12 &amp; 2012-13 ranged between 0% to 100% and in 2013-14, 54% to 100%.</li> </ul>
Madhya Pradesh	RMSA & SSA	<ul style="list-style-type: none"> <li>Available funds could not be utilised fully under RMSA and an unspent balance of ` 117.01 crore was found at the end of March 2014.</li> <li>Out of total available funds, funds could not be utilised to the extent of 28 to 37 per cent under SSA during 2011-12 to 2012-13.</li> </ul>
Rajasthan	TES	<ul style="list-style-type: none"> <li>Out of total fund of ` 1.23 crore only ` 60.76 lakh was utilized. Thus, ` 62.34 lakh could not be utilized during 2013-14. Against State share of ` 30.77 lakh only ` 6.80 lakh.</li> </ul>
Tamilnadu	ICT	<ul style="list-style-type: none"> <li>An amount of ` 58.12 crore (GOI Share ` 43.60 crore and State Share ` 14.52 crore) has been received under the ICT Scheme during 2011-12. Out of this, an amount of ` 15.05 crore (GOI Share – ` 11.29 crore and State Share – ` 3.76 crore) has been earmarked for TSP. The total amount has been lying idle in the State Account for the past two years.</li> </ul>
Andaman & Nicobar	ICT MDM	<ul style="list-style-type: none"> <li>The MHRD during 2012-13 sanctioned ` 5.38 lakh under TSP But the amount could not be utilised due to non receipt of Authority letter</li> <li>The Administration had diverted an amount of ` 1.98 lakh to Management Monitoring and Evaluation (MME) component of MDM instead of utilizing it for the direct benefit to the Tribal students.</li> <li>There was no evidence to establish that the food grains procured at a cost of ` 8.25 lakh during 2013-14 had actually been utilised for the benefit of the tribal students.</li> </ul>

<sup>2</sup> Anantnag, Kargil, Leh, Poonch , Rajouri and Reasi

<sup>3</sup> Anantnag, Kargil, Leh, Poonch, Rajouri and Reasi

## Annex 13(ii)

(Refer to para no. 3.8.4: Non/under utilisation of TSP fund)

Name of State	Name of the Scheme	Observations
Madhya Pradesh	NPCDCS	<ul style="list-style-type: none"> <li>Out of total available funds, during 2011-12 to 2013-14 saving was ranged from 77 per cent to 100 per cent.</li> <li>Due to non-utilisation of available funds in field functionaries' viz. District, CHC and SHC, of March 2012 and March 2013, ₹ 1.48 crore and ₹ 0.74 crore lying unspent at State NCD Cell and ₹ 10.26 crore and ₹ 8.89 crore respectively lying unspent at District NCD cell respectively.</li> </ul>
	NPHCE	<ul style="list-style-type: none"> <li>Out of total available funds of ₹ 957.97 lakh, ₹ 549.66 lakh funds could not be utilized during 2011-12 to 2013-14 and saving was ranged from 70 per cent to 94 per cent.</li> <li>Due to non release of funds to the field functionaries viz. CHC, PHC and SHC. At the end of months March 2012 and March 2013, ₹ 0.01 crore and ₹ 1.19 crore lying unspent at State NCD Cell and ₹ 3.46 crore and ₹ 6.67 crore lying unspent at District NCD cells respectively.</li> </ul>
	FPSPIP	<ul style="list-style-type: none"> <li>Under the RCHFP funds ranged from 5 to 18 per cent and MFP funds ranged from 14 to 44 per cent could not be utilized during 2011-12 to 2013-14.</li> <li>During the year 2011-12 and 2012-13 under MFP no earmarked fund for TSP was released by GOI. As per census 2011, tribal population of M.P. was 21 per cent of total population and funds released by GOI under TSP was 8 percent. Hence, under TSP 13 per cent central share was released in short against the total released by GOI during 2011-12 to 2013-14.</li> </ul>
Andhra Pradesh	NPCDCS	<ul style="list-style-type: none"> <li>In the sampled focus district<sup>4</sup> District NPCDCS Cell received an amount of ₹ 1.71 crore (Includes TSP share) from the State NPCDCS Cell during the period 2011-14 against which only a meagre amount of ₹ 15.47 lakh was spent. The amount of ₹ 1.71 crore includes ₹ 1.25 crore received towards establishment of Cardiac Care Unit at district hospital. District Cell stated that reasons for non utilization of funds were non intimation of specific guidelines for utilization of funds by State NPCDCS Cell while releasing the funds.</li> </ul>
	NPHCE	<ul style="list-style-type: none"> <li>The entire amount of ₹ 57.43 lakh received under TSP is lying unutilised at State NPCDCS Cell.</li> </ul>
	FPSPIP	<ul style="list-style-type: none"> <li>There were huge unspent balances of RKS (₹ 2.94 crore), AMG (₹ 2.65 crore) and UTF (₹ 68.14 lakh) in seven sample districts<sup>5</sup>, as of 31<sup>st</sup> March 2014.</li> <li>Similarly, There were huge unspent balances at CHCs/PHCs level under the component RKS (₹ 9.75 lakh), AMG (₹ 12.86 lakh) and UTF (₹ 21.63 lakh) in seven sample districts, as of 31<sup>st</sup> March 2014.</li> </ul>
Sikkim	NPCDCS	<ul style="list-style-type: none"> <li>During 2011-12 and 2012-13, the SHS, NCD Cell received funds of ₹ 8.98 crore (GOI: ₹ 7.94 crore and State's share: ₹ 1.04 crore) inclusive of ₹ 63.22 lakh under TSP from the Ministry of Health &amp; Family Welfare (MHFW), GOI for implementation of programme at State and District level. Against the total fund available, utilisation of fund during 2011-12 to 2013-14 was 17 per cent, 16 per cent and 38 per cent respectively. Failure to utilise the funds indicates that the scheme was not implemented as desired during the entire period covered under audit resulting in successive savings ranging from 62 per cent to 84 per cent.</li> <li>Against the receipt of ₹ 3.14 crore from GOI during 2011-12, the State's share of</li> </ul>

<sup>4</sup> SPSR Nellore<sup>5</sup> Visakhapatnam, Guntur, SPSR Nellore, Warangal, Khammam, Adilabad, Vizianagaram

		<p>₹ 1.04 crore was released belatedly at the fag end of 2012-13 (January and March 2013). Late release of State's share was also responsible for non-utilisation of fund besides savings under the programme.</p>
	NPHCE	<ul style="list-style-type: none"> <li>Expenditure was far less than the fund provided by the GOI and State Government resulting in huge savings of 87 <i>per cent</i> and 50 <i>per cent</i> during initial two years of implementation of programme.</li> <li>Against the receipt of ₹ 1.69 crore from GOI during 2011-12 &amp; 2012-13, the State's share of ₹ 50.76 lakh was released at the fag end of 2012-13 (January and March 2013) and resulted unutilized amount remained more than 50 % during the year.</li> </ul>
<b>Jammu and Kashmir</b>	NPCDCS	<ul style="list-style-type: none"> <li>During the year 2011-14 there has been tardy implementation of NPCDCS as funds remained unutilized which ranged from 43 <i>per cent</i> to 96 <i>per cent</i>.</li> <li>In districts of Kargil and Leh huge funds remained unutilized ranging from 50 to 99 <i>per cent</i> and 26 to 38 <i>per cent</i> respectively.</li> </ul>
	NPHCE	<ul style="list-style-type: none"> <li>The tardy implementation of the scheme results in the non-utilization of available funds ranging from 41 to 80 <i>per cent</i>.</li> <li>In Kargil and Leh districts unutilisation of available funds ranged from 31 to 63 <i>per cent</i> and 30 to 34 <i>per cent</i> during 2011-12 to 2013-14.</li> </ul>
	IMS	<ul style="list-style-type: none"> <li>There was unspent balance of grant ranging from 10 to 21 <i>per cent</i>.</li> </ul>
	Immunization	<ul style="list-style-type: none"> <li>There were huge unutilized funds ranging from 29 to 69 <i>per cent</i> during 2011-12 to 2013-14.</li> </ul>
	FPSPs	<ul style="list-style-type: none"> <li>Under RCHFP, non-utilization of funds ranged from 17 to 19 <i>per cent</i> and under MFP non-utilization of funds ranged from 31 <i>per cent</i> to 50 <i>per cent</i> during 2011-12 to 2013-14.</li> </ul>
<b>Odisha</b>	IMS	<ul style="list-style-type: none"> <li>During the period 2011-14, against the allocation of ₹ 200.57 crore (including State share of allocation) ₹ 184.42 crore was utilized leaving unutilized balance of ₹ 16.15 crore.</li> </ul>
<b>Jharkhand</b>	IMS	<ul style="list-style-type: none"> <li>GOI released ₹ 83.13 crore under TSP in IMS during 2011-14 against the State Government allotted only ₹ 60.97 crore and entire allotted fund was incurred during 2011-14. As a result, ₹ 22.16 crore was lying in the State corpus.</li> </ul>
<b>Rajasthan</b>	Immunization	<ul style="list-style-type: none"> <li>In 2013-14, release from GOI was ₹ 13.05 crore whereas expenditure was ₹ 8.95 crore. There was savings ₹ 4.10 crore.</li> </ul>

Annex 14

(Refer to para no. 3.8.5: Other deficiencies)

Name of State	Observation
Manipur	<ul style="list-style-type: none"><li>• During 2011-14, the GOI had released a sum of ` 17.13 crore for Infrastructure Maintenance Scheme (IMS) under Tribal Sub-Plan for implementation of NRHM. Of these, ` 16.32 crore had been diverted to another corporation/scheme of NRHM i.e. immunisation. An amount of ` 12.12 crore was diverted to District Immunization Officers and ` 4.20 crore to the District Family Welfare Board, Churachandpur for immunization programme. This resulted in diversion of fund to the tune of ` 16.32 crore. Reasons for diversion of funds in violation of the scheme guidelines were not on record.</li><li>• Test check of records of the Directorate of Family Welfare revealed that Centrally Sponsored Scheme funds for IMS under NRHM amounting to ` 1.94 crore was drawn through 21 Fully Vouched Contingent (FVC) bills between September 2013 and March 2014 without enclosing any sub-vouchers indicating details of supplies received/liabilities incurred. Of these, ` 77.95 lakh was drawn through nine FVC Bills during March 2014 for construction works without supporting vouchers, management of store items for the works, MBs, payment of labour charges and APRs etc. There was no record to show that the amount has been disbursed and therefore it remained undisbursed with the DDO till the date of audit (August 2014).</li></ul>



## Annex 15

(Refer to para no. 4.5.1.1.(i): Deficiencies in establishment of Kasturba Gandhi Balika Vidhyalaya)

State	Observations
Maharashtra	<ul style="list-style-type: none"> <li>Out of 35 districts, the KGBVs were opened in 10 districts and no new school were opened after March 2012, 25 districts remained uncovered in the Scheme.</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>The scope of the scheme was enlarged to cover the blocks that have rural female literacy below 30% as per Census 2001. However it was noticed in 3 test checked districts that they do not have the basic data of Census, 2011 of SC/ST population and female literacy rate. KGBVs were opened as per the data of census 2001.</li> <li>Construction of 99 KGBVs building was approved for 20 districts in the State during the period 2004-05 to 2010-11 at the cost of ₹ 44.23 crore by the MHRD. After incurring an expenditure of ₹ 11.02 crore (details of total funds released was not made available due to flooding of office at Srinagar) only 13 works were completed, 52 works are in progress and 34 works could not be taken up (9/2014) for varied reasons.</li> <li>In test checked of 6 districts 31 KGBVs were sanctioned between 2005-06 to 2010-11 and only one schools was running in own buildings and 30 schools are running in rented building. Out of these 31 sanctioned, 19 schools in 5 districts had residential facility, 3 schools (Poonch) are running as routine schools without hostel facility in contravention to Scheme guidelines.</li> <li>Physical survey of KGBV Doongi (Distt. Rajouri) shows that hostel and schooling facility has not been provided to students in a single building due to non completion of construction of KGBV building. Shortfall in providing of uniform is also noticed. Besides incomplete hostel building of KGBV Doongi, (District Rajouri) is being used by locals as cattle shed.</li> <li>KGBV Saral, (District Poonch) is being run as day boarding and some students have to cover a distance of 20 Km per day (to and fro) every day thereby defeating the purpose of establishment of KGBV.</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>Out of 89 KGBVs in the State, 21 were running in private rented buildings and five were running in Government Primary/Upper Primary School buildings/ teachers' quarters (March 2014). Though GOI had approved the construction of buildings for all the 89 KGBVs<sup>6</sup>, constructions were in progress at 21 locations only and at five locations work orders had been issued (October 2014). Of 20 KGBVs in test-checked districts, five KGBVs<sup>7</sup> were running in private rented buildings and two KGBVs in teachers' quarters<sup>8</sup>. During joint inspection of four KGBVs, Audit observed that -</li> <li>Infrastructural facilities viz. separate library room, computers, toilets, compound wall, play ground, separate room for teaching and living, etc. were not available at KGBV, Santrampur which was running in a rented building.</li> <li>There were no separate hostel buildings in KGBV, Khangela (Dahod) and Santrampur (Panchmahal) and three halls were being used in each of these two schools for hostel as well as for teaching purpose.</li> <li>Only one bathroom and toilet was provided for 51 students and seven teachers in KGBV, Santrampur.</li> <li>RO plant and water cooler provided to KGBV, Khangela had not been installed and commissioned.</li> <li>Eleven computers provided to KGBV, Khangela, Dahod were lying idle and 11 computers provided to KGBV, Kaprada had not been put to use due to non-availability of any computer teacher as well as wiring in the computer room.</li> </ul>

<sup>6</sup> 86 KGBVA prior to 2011-12 and three KGBVs during 2012-13

<sup>7</sup> Dahod-Fatepura and Jhalod, Panchmahal -Khanpur, Santrampur and Shahera

<sup>8</sup> Valsad -Dharampur and Kaprada

Annex 16

(Refer to para no. 4.5.1.1(iii): Lack of basic amenities and facilities)

State	Observations
Jammu & Kashmir	<ul style="list-style-type: none"><li>• Basic amenities i.e. safe water, boundary wall were not provided in 405 and 822 schools respectively of 6 blocks of 3 districts (Rajouri, Poonch and Reasi).</li></ul>
Gujarat	<ul style="list-style-type: none"><li>• State and district authorities failed to provide play ground, library room and computer room facilities to the students though the same was required to be provided by March 2013. Audit also observed during joint inspection (June to August 2014) that four schools<sup>9</sup> in Dahod, Panchmahal and Vadodara districts had no facility of drinking water whereas the district authorities were reporting that all the schools in the districts were having drinking water facility.</li><li>• During joint inspection, Audit observed that eight schools<sup>10</sup> had no compound wall and toilet blocks of two schools<sup>11</sup> were found damaged and not usable. Thus, the security of students and proper basic infrastructural facilities in these schools were not ensured.</li></ul>

<sup>9</sup> Dahod- (i) Daulatganj Kumar Shala (UPS) and (ii) Upla Faliya Varg, Meloniya (PS), Panchmahal – Patel Faliya Varg, Rinchhvani (UPS) and Vadodara- Ambala Varg (PS)

<sup>10</sup> Dahod- Fatak Faliya Varg, Jekot (PS), Biladungari (PS), Daulatganj Kumar Shala (UPS), Panchmahal- Ashivada (PS), Dudhali na Muvada (PS), Kureta (UPS), Valsad- Zariya Sarpanch Faliya (PS) and Varoli Talat (UPS)

<sup>11</sup> Panchmahal – Chandpuri Faliya (PS), Dantol and Valsad- Varoli Talat (UPS)

## Annex 17

(Refer to para no. 4.5.1.1(iv): Non distribution of school uniforms)

Maharashtra	<ul style="list-style-type: none"> <li>• In two<sup>12</sup> selected districts, in one<sup>13</sup> blocks and two schools the uniforms were not distributed.</li> </ul>
Chhattisgarh	<ul style="list-style-type: none"> <li>• Out of 76 schools, uniforms were not distributed to 188 students during 2011-12 in two schools of Makdi block of Kondagaon district and one school of Bagicha block of Jashpur district. It was further observed that in 26 schools during 2011-12, 23 schools during 2012-13 and 20 schools during 2013-14, only one set of uniform to each student was distributed against norms of two uniforms.</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>• Provision of free uniforms to special focus children was included in the Rules after lapse of one year. As a result, the GOI did not release funds to the State for free uniforms for the year 2011-12.</li> <li>• Due to late distribution of uniform during 2012-13, ST students were also deprived from free uniform during 2011-12 and 2013-14 in 40 test checked schools.</li> <li>• Students upto class VIII of test-checked KGBVs were provided only one set of uniforms for entire period of 2011-14.</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>• An amount of ` 2.68cror was released to CEO Anantnag for provisioning of uniforms to the students during 2013-14 on 29<sup>th</sup> and 31<sup>st</sup> of March, 2014 and remained unutilised. CEO Anantnag stated that it is not possible to utilize the funds judiciously within the same day of its release. Uniforms had not been issued to enrolled girls during the entire period of 2011-14 in KGBVs Anantnag, Leh and Kargil. In KGBVs Rajouri and Reasi only one set of uniforms was issued only during 2013-14 and in Poonch against two set of uniforms only one set of uniform was issued during 2011-14.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>• Two sets of uniforms comprising shirt and pant, skirt etc. was provided out of SSA fund, but no school bag, shoes, socks, tie was provided.</li> </ul>
Andhra Pradesh	<ul style="list-style-type: none"> <li>• In none of the test-checked educational institutions in seven sample districts, complete set of uniform were supplied to schools. Instead, pant and shirt to boys and dress to girl students have been supplied.</li> </ul>
Madhya Pradesh	<ul style="list-style-type: none"> <li>• From 84 selected primary and upper primary schools of selected ten districts, 49291 students were enrolled in schools, out of which 33722 were STs. It was observed that total 689 students were dropout and out of them 619 were STs despite the fact that free uniform and text books were provided to all the students.</li> <li>• In the selected ten districts it was observed that fixed amount of ` 400.00 was transferred into the bank accounts of the parents of all students of 84 selected primary and upper primary schools, nine KGBVs and six Girls Hostels for two sets of uniform i.e. Salwar-Kurta for girls and Pant-Shirt for boys for the period 2011-14.</li> </ul>

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<sup>12</sup> Dhule and Nandurbar

<sup>13</sup> Nawapur SSA & Distribution of uniforms

Annex 18

(Refer to para no. 4.5.1.1(v): Exclusion issues of ST students)

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> <li>According to the information furnished from 84 schools, six KGBVs and six Girls Hostels of 21 blocks of the ten selected districts, it was found that during the year 2011-12, 2012-13 and 2013-14 there were 338, 332 and 351 regular teachers posted respectively and out of them only 167, 158 and 160 respectively were hailing from the districts where the school located.</li> <li>No regular teachers except in KGBV, Shahpura of Dindori Block were posted in KGBVs and Girls Hostels.</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>Text books distributed to tribal children were not printed in local languages (Kurukh, Santhali, Ho).</li> <li>Only 3 to 11 text books were available with children from class I to VIII but text books were not in their mother tongues. No book was published nor distributed to students in their mother tongue.</li> <li>Out of teachers ranging from 167 to 192, teachers ranging from 8 to 14 were hailing out of the districts during 2011-14 and none of the teachers had been imparted special training to work in tribal areas.</li> </ul>
Chhattisgarh	<ul style="list-style-type: none"> <li>We noticed that only in two districts, 100 per cent schools teachers posted belonged to the same district whereas 79 to 81 per cent in Bastar, 57 to 73 per cent of Bilaspur, 83 to 86 per cent in Jashpur, 60 to 90 per cent in Raigarh and 60 to 75 per cent of posted teachers belonged to the same district. Thus norms of posting of native speakers of local districts as teachers mentioned in the SSA guidelines were not adhered to.</li> <li>Although one to seven text books were prescribed for Class I to Class VIII, no text book of local language were prepared by the Government. No special training for non-tribal teachers to work in tribal areas, including knowledge of the tribal dialect was given to the teachers posted in the test checked schools.</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>Teachers are deployed in their native districts or nearby districts, so they are well aware of the local language/ dialect. No special training was imparted to the teachers for local language/ dialect.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>During 2011-14, out of 106 regular teachers of the schools, 63 teachers (59.43 per cent) were hailed from outside the district of Karbi Anglong. All the teachers from outside the district were not imparted any special training to work in tribal areas including knowledge of local dialect. In course of physical verification of selected schools it was found that out of five text books prescribed for the students of test checked classes V and VI, only one text book was in local language (Karbi).</li> </ul>
Maharashtra	<ul style="list-style-type: none"> <li>In during the scrutiny of records of nineteen schools in four<sup>14</sup> selected blocks in two selected districts it was observed that out of 371 teachers only 43 teachers were natives and remaining were from another districts. None of the teachers were given special training for working in tribal area.</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>Neither local language was incorporated in curriculum and text books nor any training was imparted to teachers to work in tribal areas during 2011-14.</li> <li>Thus, due to non-availability of educational material in local languages using resources available within the community and also lack of efforts of special training for non-tribal teachers to work in tribal areas as mentioned in the guidelines, the social and cultural support through their study material could not be extended to the students.</li> </ul>

<sup>14</sup> Nawapur, Shahada, Sakri and Shirpur

## Annex 19

(Refer to para no. 4.5.1.1(vi): Shortage of teachers)

State	Observations
Chhattisgarh	<p>253453 posts of teachers were sanctioned by GOI. It was noticed that only 190920 posts were filled (75 per cent) and remaining 62533 posts (25 per cent) were vacant during 2013-14. An analysis further revealed that:</p> <ul style="list-style-type: none"> <li>• Vacancies in the post of Primary School teacher, Primary School Head teacher and Upper Primary School teacher varied from 19 to 34 per cent.</li> <li>• There were 68 per cent vacancies in the post of Upper Primary School Head Teachers.</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>• Out of 43,176 schools in the State, 64 schools having 5,698 students were running without any teacher whereas 874 schools were running with a single teacher in the State as of September 2014. In the test checked districts, 153 schools out of 7301 schools had only one teacher as of March 2014, whereas, three schools (Valsad district) having 156 ST students and had no teacher at all.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>• The average pupil-teacher ratio in Karbi Anglong district was 22:1 which was high in comparison to the prescribed ratio of 40:1 and the deployment of teachers in schools was not need based. During 2013-14, in three out of eight test checked schools, one to three teachers were excess over the prescribed norms of RTE Act 2009. Whereas, in three schools, one to four teachers were less than the requirement. Due to irregular deployment of teachers, the students of those schools where teachers were less than the requirement were deprived of quality education.</li> </ul>

**Annex 20**

(Refer to para no. 4.5.1.2(ii): Absence of kitchen cum store)

Sl. No.	States/UTs'	Observations
1.	Andaman & Nicobar	<ul style="list-style-type: none"> <li>In Nicobar &amp; South Andaman district food was cooked in unhygienic temporary kitchen sheds or in the open places</li> <li>TSP amount of ₹ 0.70 lakh sanctioned by GOI for procurement of kitchen devices utilized for schools in non-tribal areas.</li> <li>There was no dining space for serving mid-day-meal students found to take hot meals in plastic lunch boxes.</li> </ul>
2.	Madhya Pradesh	<ul style="list-style-type: none"> <li>In 30 out of 84 selected schools kitchen-cum store was not available.</li> <li>In 6 schools drinking water was not available.</li> <li>In 56 schools utensils were not available.</li> </ul>
3.	Gujarat	<ul style="list-style-type: none"> <li>In test checked districts 125 units kitchen-cum-store were not available.</li> <li>Of 1922 tribal district schools, 533 were without kitchen cum store.</li> <li>1389 were with kacha kitchen sheds.</li> <li>In test check district, ₹ 4.36 crore were not utilized for procurement of kitchen devices.</li> </ul>
4.	Assam	<ul style="list-style-type: none"> <li>64 schools out of 68 selected schools in 6 out of 8 selected district revealed 16 schools did not have kitchen cum store room.</li> <li>Meals were prepared in class room/open space in un-hygienic condition.</li> </ul>
5.	West Bengal	<ul style="list-style-type: none"> <li>Out of 88 schools in 6 test checked districts, condition of the 44 schools were very poor i.e 6 schools had no kitchen cum store and 2 did not have pakka kitchen.</li> <li>23 schools did not receive kitchen devices during last 3 years.</li> <li>In 14 schools did not have adequate water arrangements.</li> </ul>
6.	Daman & Diu	<ul style="list-style-type: none"> <li>In 2 schools of Daman there was no separate kitchen or adequate water.</li> </ul>
7.	Tamilnadu	<ul style="list-style-type: none"> <li>In the selected 9 districts, out of 4690 kitchen cum store, only 122 (2.60%) had been completed and work is in progress in 634 Centres &amp; an amount of ₹ 115.38 crore is unutilized.</li> </ul>
8.	Rajasthan	<ul style="list-style-type: none"> <li>In 10 selected districts, 8482 schools were without kitchen cum store.</li> <li>In 9 selected districts (Alwar, Banswara, Dausa, Jaipur, Karauli, Pratapgarh, Sawai Madhopur, Sirahi and Udaipur) except Dungarpur kitchen devices available were short in number.</li> <li>In 3 districts (Alwar, Pratapgarh, Jaipur) LPG devices were not available.</li> </ul>
9.	Sikkim	<ul style="list-style-type: none"> <li>In 2 schools kitchen was not separate from the schools.</li> </ul>
10.	Manipur	<ul style="list-style-type: none"> <li>No kitchen sheds for cooking meals were noticed.</li> <li>Food was cooked in temporary arrangements like class room community hall near the school or open spaces.</li> </ul>

## Annex 21

(Refer to para no. 4.5.1.2(iv): Mis-management of food grains)

Sl. No.	State	Observations
1	Chhattisgarh	<ul style="list-style-type: none"> <li>Against required food grains ranging from 141718 kg to 156844.1 kg for 4948 to 5361 students only 105938.7 kg to 124694.2 kg food grains were allocated in the test checked schools during 2011-12 to 2013-14.</li> </ul>
2	Assam	<ul style="list-style-type: none"> <li>The shortfall in providing MDM at planning level ranged between 41 days and 53 days.</li> <li>In four out of eight selected districts, food grains were allotted 5.36 <i>per cent</i> to 29.82 <i>per cent</i> less than the actual requirement that too were not utilized fully.</li> <li>The unutilized balance of cooking cost ranged between ` 13.84 lakh and ` 653.61 lakh.</li> <li>Cooking cost amounting to ` 57.23 lakh had been retained from 2012-13 to till August 2014 by the Pr. Secretary, BTC, Kokrajhar without utilization.</li> <li>During 2013-14, in 59 (out of 68) selected schools it was noticed that cooked meal was served less than the school days approved by PAB. The shortfall in providing MDM was ranged between 01 days and 197 days.</li> </ul>
3	Andhra Pradesh	<ul style="list-style-type: none"> <li>The information pertaining to required food grains, allocated foodgrains, required cooking cost, allocated cooking cost etc were not furnished</li> </ul>
4	Rajasthan	<ul style="list-style-type: none"> <li>In one school no MDM was provided to students due to non providing of funds.</li> <li>In two schools for Karauli districts having students ranging between 35 to 53, the MDM was not provided regularly during 2011-12 to 2013-14.</li> </ul>
5	West Bengal	<ul style="list-style-type: none"> <li>Against the stipulation of providing mid-day meal for 230 days in a year, it was seen that out of 88 test checked schools, 74 (84 <i>per cent</i>) could not adhere to this stipulation during 2011-14.</li> <li>Out of these 33 schools provided MDM for 200 to 229 days, 30 for 150 to 199 days, 9 for 100 to 149 days and 2 schools provided MDM for less than 100 days.</li> </ul>
6	Tripura	<ul style="list-style-type: none"> <li>Rice was not allocated to 25 schools out of 28 test checked to the required quantity during 2011-12 while the non-allocation of adequate quantity was noticed in 21 schools during 2012-13 and in 24 schools during 2013-14. Rice allocation was 51, 72 &amp; 66 % during 2011-12, 2012-13 &amp; 2013-14 respectively.</li> <li>The Balram Thakar Para SB School under Jirania Block in West Tripura District had continuous (minus) balance of rice for 26 months from January 2011 to February 2013.</li> <li>In test checked schools existence of negative balance ranged between 1 month to 15 months and outstanding quantity of rice ranged from 121Kgs to 1084 Kgs.</li> <li>Cooking cost was also not provided to the schools to their requirement.</li> <li>Pekurjala High School under Bisalgarh Block in West Tripura District did not receive the cooking cost to its requirement continuously for 30 months from October 2011 to March 2014 and negative balance rose to ` 43,323 (March 2014).</li> <li>19 schools got less cooking cost during 2011-12 while the figure was 20 and 18 respectively during 2012-13 and 2013-14, out of 28 test checked.</li> </ul>



Annex 22

(Refer to para no. 4.5.1.3(i): Improper infrastructure)

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> <li>An assessment of basic requirement of infrastructure in school was carried out in 2009-10 but the works sanctioned during period 2011-12 to 2013-14 were not in accordance with the above assessment in selected 10 districts. 15 construction works were sanctioned to 15 schools where the facilities were already available. However, 989 schools were operating in State without such facilities. i.e. library room, science library, activity room, toilets, drinking water.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>Out of the 33 selected schools in 32 schools are largely functioning with deficient infrastructure and therefore, the students of those schools remained deprived of the proper facilities required for imparting education smoothly.</li> <li>Works worth ` 79.88 crore for providing additional class rooms, science labs, computer labs, laboratories, libraries, toilets and drinking water facilities in 309 schools in 8 districts remained incomplete even after a lapse of 6 to 19 months from the issue of work orders.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>Civil work of 65(out of 951) and 2392 sanctioned for the year 2010-11 and 2011-12 respectively were not started (March 2014) after lapse of 17 to 28 months and civil work of 388 schools (out of 951) of 2010-11 (sanctioned in 2011-12) were lying incomplete till March 2014.</li> <li>Due to non execution of school strengthening works even after lapse of 17 to 28 months students were deprived from required facilities.</li> </ul>
Tripura	<ul style="list-style-type: none"> <li>In 12 schools out of the selected 14 schools science libraries, science Lab, Mathematics and computer laboratories were not provided. Infrastructure facilities like black board and furniture were only provided to these schools under RMSA funds.</li> </ul>
Karnataka	<ul style="list-style-type: none"> <li>A total of 2123 civil work sanctioned by the state RMS during the year 2009-10 and 2010-11 were taken up during 2013-14. No work has been completed till September 2014</li> <li>Test check of one school<sup>15</sup> revealed that civil work started in January 2014 and earth work excavation commence only for five days and there was no further programme.</li> </ul>
J&K	<ul style="list-style-type: none"> <li>In the selected six districts out of total 445 Secondary schools, 377, 380, 412, 242 and 435 schools were running without library rooms, computer lab, integrated lab rooms, Principal rooms and girl's activity rooms respectively.</li> <li>Similarly in the selected six districts out of total 157 Higher Secondary schools, 88, 108, 107, 66 and 157 schools were running without library rooms, computer lab, integrated lab rooms, Principal rooms and girl's activity rooms respectively. Shortfall in providing the infrastructure to schools was due to non receipt of funds in this regard.</li> </ul>
Tamilnadu	<ul style="list-style-type: none"> <li>In 2010-11, GOI has sanctioned 5893 civil works namely, construction of new school building, strengthening of schools, teachers quarters etc.</li> <li>As against 1752 works (Additional Class Rooms and Science Lab), PWD has commenced only 763 works and the remaining 989 works are yet to commence as on date (May 2014).</li> <li>In selected nine districts, as against sanction of 948 works, works were commenced in 494 schools and in 454 schools, works are yet to commence.</li> <li>The work of construction of 344 new school buildings is yet to commence as on date. Out of which, 126 new schools buildings were to be built in the nine selected districts</li> </ul>
Gujarat,	<ul style="list-style-type: none"> <li>PAB approved (2013-14) an amount of ` 1.93 crore for procurement of 644 Sets (each containing 10 kits) each of Maths and Science Laboratory Kits, which included 127 sets for test checked districts. However, Audit observed that Science Laboratory Kits were not procured and distributed among the schools.</li> <li>Audit also observed that out of 326 schools, construction work had commenced only for 100 schools (March 2014) while the construction of remaining 226 schools had not been</li> </ul>

<sup>15</sup> GHS, Benachinamardi (Kolavi), Gokak



	<p>taken up due to various factors, viz., non-availability of land (25 schools), insufficient had (one school), pending land mapping (one school), delay in preparation of Draft Tender Papers (66 schools), agency fixed but work not started (111 schools) and work order not issued (19 schools). Audit also observed that four schools opened (2011-12) were close down in 2013-14 due to non-availability of students. This indicated lack of planning as the schools were established without assessing the requirement and delay in finalisation of implementing agency for construction work, which deprived the students of the schools with proper infrastructural facility.</p>
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## Annex 23

(Refer to para no 4.5.1.3(ii): Community mobilization &amp; innovative interventions)

Sl. No.	State	Observation
1.	Madhya Pradesh	<ul style="list-style-type: none"> <li>In 20 schools of 10 districts grants were not provided by the State Government.</li> </ul>
2.	Assam	<ul style="list-style-type: none"> <li>In 8 test checked districts fund was not received from GOI.</li> </ul>
3.	Odisha	<ul style="list-style-type: none"> <li>No community mobilization activities were undertaken at the school levels, as no records and documents in support of undertaking of such activities were available in 33 test checked schools.</li> </ul>
4.	Tamilnadu	In 9 selected districts, no activities were undertaken by DPC
5.	Jammu & Kashmir	Incentives like free text Books, workbook and stationery item, uniform/ footwear bicycle/wheel chair, charges of boarding and lodging and stipend for day scholars etc. were not provided to ST students during 2011-14 in the State.
6.	Bihar	<ul style="list-style-type: none"> <li>In 63 schools of 10 test checked districts, textbooks, workbooks and stationeries were not provided to any students including 11923 ST students.</li> <li>211 ST girls students were not provided uniform in 3 test checked schools.</li> <li>198 STs Students in two test checked schools, 27 ST students were not provided bicycles due to non availability of funds.</li> <li>7 out of 63 test checked schools claimed the disbursement of money to 349 ST students for purchase of cycle, but vouchers in support of purchase was not available.</li> <li>None of the students including 11923 ST students of 63 schools in 10 test checked districts were provided charges for boarding and lodging.</li> <li>3511 ST students enrolled with 51 test checked schools were not provided stipend due to non availability of funds &amp; administrative reasons.</li> </ul>
7.	Maharashtra	<ul style="list-style-type: none"> <li>Maharashtra Government did not provide the intended benefits to ST students like footwear, uniform, bicycle, lodging and boarding or stipend during 2011-12 and 2013-14. During 2012-13, only 31 <i>per cent</i> students were given the textbooks, workbooks and stationary but other benefits like footwear, uniform, bicycle, lodging and boarding or stipend were not provided.</li> </ul>
8.	Andhra Pradesh	<ul style="list-style-type: none"> <li>In seven sampled districts, the textbooks, workbooks, stationeries, the uniforms, footwear, and the bicycles / wheelchairs were not provided to the ST students. Boarding and lodging charges were not paid to the Day-scholar ST students studying in any of the test-checked educational institutions in seven sample districts.</li> </ul>
9.	Rajasthan	<ul style="list-style-type: none"> <li>No text books, work books, stationeries, uniforms, footwear etc. were provided to enrolled ST students in 20 selected schools under RMSA.</li> </ul>
10.	Chhattisgarh	<ul style="list-style-type: none"> <li>Stipend was given to 94 to 98 <i>per cent</i> of ST students.</li> <li>Bicycle/wheel chair were distributed to 22 to 35 <i>per cent</i> of ST students</li> <li>No uniforms and charges of boarding and lodging were provided to any ST student.</li> <li>The facility of bicycle and wheelchairs to the students was provided partially.</li> </ul>
11.	Jharkhand	<ul style="list-style-type: none"> <li>32120 ST student were enrolled were not with any articles/facilities.</li> </ul>
12.	Manipur	<ul style="list-style-type: none"> <li>No resource support to ST students by State Mission.</li> </ul>

## Annex 24

(Refer to para no. 4.5.1.5(iii): Non development of infrastructure)

Sl. No.	State	Audit observation
1	West Bengal,	<ul style="list-style-type: none"> <li>• Wetest checked 12 higher/secondary schools in six selected districts. These schools received 10 computers each. Out of these 120 computers,</li> <li>• Four schools in two districts had no computers as indicated below: <ul style="list-style-type: none"> <li>○ In two schools<sup>16</sup> in Burdwan, 19 computers and peripherals delivered in December 2012 and installed in January 2013 were stolen between June 2013 and June 2014.</li> <li>○ In two schools in Jalpaiguri, 20 computers were delivered in September 2012 and subsequently withdrawn from those school in March 2014 by the sub contractor as the agency (WIL) cancelled the contract with its sub-contractor on the grounds of delay and non-performance.</li> </ul> </li> <li>• Out of the remaining 80 computers, 25 (31 <i>per cent</i>) in five schools in three selected districts<sup>17</sup> were out of order (as of June to September 2014).</li> <li>• In Paschim Medinipur, in one school, computers had been installed in June 2014 and classes were yet to start at the time of audit (17 June.2014).</li> </ul>
2	Tripura,	<ul style="list-style-type: none"> <li>• In test checked schools, only 8 to 10 computers alongwith the Printer, UPS and the chairs and tables were provided. Installation of infrastructure facilities were to be tested by the Department by engaging external agencies but this was not done. In none of the test checked schools internet connectivity was established by the School Education Department. Payment status could not be verified due to non-production of records by the SCERT, Tripura. Thus, whether the agency got the full payment without installing the required infrastructure facility to the schools could not also be verified.</li> </ul>
	Karnataka	<ul style="list-style-type: none"> <li>• Out of the 16 test checked Government Secondary High Schools scheme was not implemented in 3 schools<sup>18</sup> for want of own building and in remaining 13 schools scheme was implemented in various phases.</li> <li>• Joint physical verification revealed that only in three schools<sup>19</sup>, computer education was provided. In another 10 school<sup>20</sup> due to non supplied of monitor, computer education could not imparted to the students.</li> </ul>
3	Rajasthan	<ul style="list-style-type: none"> <li>• 10 computers etc. were provided to Government Sr. Secondary School, Jai Singhpora Block Sanganer, Jaipur by service provider firm on 23 September 2010. After installation of computers, Instructor was not deployed till end of February 2014, Therefore, students were deprived from benefits of ICT Project.</li> <li>• Further, it was noticed in scrutiny of information provided that 10 computers and three CPUs had been stolen from Government Sr. Secondary school, Indergarh, Block Jamwa Ramgarh, Jaipur on 6 March 2012. The Principal of school lodged FIR of theft of computer etc. in Police Station, Jamwa Ramgarh, Jaipur on 6 March 2012. After investigation of this matter S.H.O. Police Station, Jamwa Ramgarh Jaipur submitted Final Report on 27 June 2012, therefore, service provider firm was responsible for re-installation of computers but were not installed by the firm. Thus students of GSSS Ramgarh were deprived from benefit of ICT project.</li> </ul>

<sup>16</sup> Mosagram High School and Nudipur Bhupendra Smriti Vidyamandir

<sup>17</sup> Darjeeling: seven computers each in two schools, Paschim Medinipur: five computers in one school and Bankura: four computers in two schools.

<sup>18</sup> GHS, Sambra (Belgaum), GHSS, Benchanamardi (Gokak), GHS, Agasanakallu (Chitrdurga)

<sup>19</sup> GHS, Kasipura (Davangere), GHS, Gousianagar (Mysore), GHS, Mustur (Raichur)

<sup>20</sup> GCHS, Kyathasandra W-34 (Tumkur), GHS Rajola (Bidar), GJC , Gopalan (Davangere), ABS Govt. pre University College, (Anekal), (Bangalore Urban), GHS, Girls, Malleshwaram (Bangalore Urban), GHS C.S. Pura, Ramdurga (Bellary), GUP Composite College, Thalaku (Chitradurga), GJS Bifurcated maharaja (Mysore), Govt. PU College, Boy Manvi (Raichur), GJC Pavagada (Tumkur)

4	Assam	<ul style="list-style-type: none"><li>• In five out of 12 schools where ICT scheme was implemented, 26 computers provided by the suppliers remained non-functional for periods ranging from two to 32 months for want of repairing / replacement;</li><li>• In three out of 12 schools where ICT scheme was implemented, electricity connection was not available. Further, electricity charges @ ` 1000/-per month as recurring expenditure to eight schools was not provided by the implementing agencies. Information in respect of one school was not furnished.</li><li>• In four out of 12 schools where ICT scheme was implemented, generator was not provided as alternative power back up. Further, in eight schools though generator was provided but recurring expenditure for expenses on diesel/kerosene for generator @ ` 1000/- per month was not provided to any of the schools by the implementing agencies. Further, LPG-run generator was supplied in one out of eight schools. But the school was not consumer of the LPG, as a result the generator was lying idle from February 2010.</li><li>• Nine out of 12 schools where ICT scheme was implemented lacked internet facility. In one out of the three schools where internet facility was provided, it was found to be in non-functional state. Further, Internet/Broadband charges@ ` 10,000/- per annum was not provided to the three schools where internet facilities were available. Thus, benefit of ICT could not reach in selected district/schools.</li></ul>
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## Annex 25

(Refer to para no. 4.5.1.5(iv): Non imparting of induction and refresher training)

SI No.	Name of State	No. of selected districts	No. of selected school	Training provided in Yes or No		Other observations
				Induction	Refresher	
1.	Tripura,	-	-	No	No	<ul style="list-style-type: none"> <li>No dedicated teachers appointed.</li> <li>Idling of ICT facilities.</li> </ul>
2.	Kerala,	4	9	-	-	<ul style="list-style-type: none"> <li>Training to the students not imparted.</li> <li>Dedicated teachers not appointed.</li> </ul>
3.	West Bengal	3 3	12 -	Yes No	No No	<ul style="list-style-type: none"> <li>There were gaps which affected 3747 ST students.</li> </ul>
4.	Maharashtra	10	15 out of 16	No	No	-
5.	Assam	-	11 out of 12			
6.	Rajasthan	4	8	No	No	<ul style="list-style-type: none"> <li>Three districts i.e. Dungarpur, Pratapgarh and Sirohi, one ST was trained in selected one school of each districts during 2011-12 and 2013-14. No training imparted in another selected schools of these districts.</li> </ul>

**Annex 26**

(Refer to para no. 4.5.2.1(iv): Deficiency in training activities)

Name of states	Observations
Madhya Pradesh	<ul style="list-style-type: none"> <li>• Training aspect in all selected three districts was totally ignored</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>• In Ranchi district, no activity related to NPCDCS was observed due to non appointment of Oncologist.</li> <li>• In selectedfour<sup>21</sup> CHCs, no activities were provided due to non-availability of sufficient space and medical &amp; para medical staff.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>• In absence of training institute in the State, service pool of five master trainers could not be utilised by the Department to impart the training at the District and PHC/PHC level.</li> <li>• No training kits for distribution to each category of trainee were received at State NCD Cell.</li> </ul>
Maharashtra	<ul style="list-style-type: none"> <li>• The pool of master trainers was however not available with the State Government.</li> <li>• In Chandrapur and Gadchiroli District, training of NCD management was not provided to medical staff</li> </ul>
Andhra Pradesh	<ul style="list-style-type: none"> <li>• In sampled districts, training was to be imparting by medical or para medical professionals but only 475 ANMs were trained.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>• Post of physiotherapist in all the five NCD districts remained vacant.</li> <li>• In Lakhimpur district, no arrangement existed to train the nurses for providing palliative and rehabilitative care</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>• In the test checked districts (Kargil and leh), none of the medical and para medical professionals were trained during 2011-12 to 2013-14</li> <li>• Out of 19 sanctioned NCD clinics, only 7 clinics were functional (3 in Doda, 2 in Leh and 2 in Udhampur districts).</li> </ul>
Karnataka	<ul style="list-style-type: none"> <li>• In Thumkur district, there was no doctor and nurses against sanctioned post of the doctor and nurses in NCD clinic.</li> <li>• No training kits were supplied by Central Level.</li> <li>• Staffs were appointed on contractual basis under NPCDCS.</li> </ul>
Bihar	<ul style="list-style-type: none"> <li>• Training to medical and para medical professionals was not scheduled.</li> <li>• Build up capacity of health care centre at district level was deficient in test checked districts.</li> </ul>
Chhattisgarh	<ul style="list-style-type: none"> <li>• In NCD Clinics of Bilaspur and Jashpur districts, there was shortfall in manpower as well as in the District NCD Cell.</li> </ul>

<sup>21</sup> Bero, Kanke , Mander and Namkum

## Annex 27

(Refer to para no. 4.5.2.2(i): Not-conducting of IEC &amp; Mass media activities)

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> <li>• IEC material for translation, adoption and dissemination were not received from Central NCD cell during 2011-12 to 2013-14.</li> <li>• At State level information related to format prescribed for clinical services provided to promote healthy life style and annual health check up of elderly at village level was not mentioned during the year 2011-12 and 2012-13.</li> <li>• In nine test checked CHCs<sup>22</sup> and 16 PHCs<sup>23</sup> neither translated IEC material was received from District NCD cell nor message through village health and sanitation day delivered for public awareness in eight CHCs.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>• The SHS had neither received any posters, banners from the GOI nor taken any step to procure/print the same locally for distribution to hospital and PHCs/PHSCs during the period 2011-12 to 2013-14.</li> <li>• The community awareness was confined during the Village Health and Sanitation Day only. Health camps were not organised to sensitise public about the health care of the elderly.</li> </ul>
Karnataka	<ul style="list-style-type: none"> <li>• Mass media messages for public awareness were not delivered as the same was not organized by the State.</li> <li>• No camps, posters, banners were used to educate people.</li> <li>• Annual check-up camps for the elderly at village level was not organized.</li> <li>• Special attention to home bound/ bedridden elderly persons were not provided</li> </ul>
Chhattisgarh	<ul style="list-style-type: none"> <li>• Out of the selected five blocks only one block (Pathalgaon) were published banners and posters for public awareness.</li> </ul>

<sup>22</sup> Damua, Dhanora, Harrai, Jamai, Kukshi, Namli, Pithampur, Sailana and Tamia

<sup>23</sup> Barelipar, Batkahapa, Bilpank, Burrikhurd, Chhindi, Dehri, Delakheri, Dhamnod, Dungaria, Haldi, Hanotia, Nalchha, Ojhaldhana, Sagore, Sharvan and Shivgarh

Annex 28

(Refer to para no. 4.5.2.2(ii): No health facilities provided)

State	Observations
Sikkim	<ul style="list-style-type: none"> <li>• 20 bedded Geriatric Ward (10 bedded each for male and female separately) established at the District Hospital, Singtam at a total cost of ₹ 40.93 lakh was yet (September 2014) to be operationalised. Due to non-operationalisation of Geriatric Ward, four bedded Geriatric Ward was being temporarily run at male medical ward of District Hospital, Singtam.</li> <li>• Weekly geriatric clinic was not conducted at PHC level.</li> <li>• Further, no separate rooms were earmarked in the said Ward for the provision of respite care to bed ridden elderly patient.</li> <li>• Day Care Chemotherapy Facility was not available in the NCD Clinic at District Hospital, Singtam. Further, no provision of separate facilities for laboratory investigation and medicines for geriatric medical and health problems.</li> </ul>
Andhra Pradesh (District Hospital, Nellore)	<ul style="list-style-type: none"> <li>• A separate Geriatric Clinic was established in the hospital premises in September 2012. 16409 and 26097 Geriatric cases were identified during 2012-13 and 2013-14 respectively but important items<sup>24</sup> which are required were not available. Moreover records in this connection are not being maintained properly.</li> </ul>
Madhya Pradesh	<ul style="list-style-type: none"> <li>• In three District Hospitals<sup>25</sup>, 9 CHC and 16 PHC, facilities were not equipped with complete set of machines and equipment.</li> </ul>
West Bengal	<ul style="list-style-type: none"> <li>• Against the total number of elderly people of 309828 and 468046 in Jalpaiguri and Darjeeling only 97870 (32 per cent) and 4402 (0.9 per cent) respectively were screened as of March 2014 which indicated poor performance.</li> </ul>
Karnataka	<ul style="list-style-type: none"> <li>• Against the indent value of ₹ 3.05 lakh made for drugs and consumables, only value of ₹ 1.42 lakh of drugs were supplied.</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>• Geriatric ward and clinic with specialised services at district level was yet to be started due to delayed availability of space and non- recruitment of required medical and para medical staff.</li> </ul>

<sup>24</sup> 1.Multi channel monitor 2.Non invasive ventilator 3.Shortwave diathermy 4. Cervical traction (intermittent) 5. Pelvic traction (intermittent) 6. Tran electric nerve stimulator 7. Adjustable walker

<sup>25</sup> Chhindwara, Dhar and Ratlam.



## Annex 29

(Refer to para no. 4.5.2.2(iii): Deficiency in training activities)

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> <li>As per norms of 3225 trained professionals only 1391 professional were trained from SHC to DH</li> <li>Against the available budget of ₹ 37.88 lakh for training component only ₹ 16.59 lakh (44 per cent) were utilized during the year 2011-12 to 2013-14.</li> <li>Test check of 3 DHs and 9 CHCs, revealed that facilities of sufficient staff was not available.</li> </ul>
Maharashtra	<ul style="list-style-type: none"> <li>In three selected districts it was found that in two districts (Chandrapur and Gadchiroli) training was not being provided separately it was provided along with the training of NPCDCS. In Amravati district the scheme was not being implemented.</li> </ul>
Andhra Pradesh (District Hospital, Nellore)	<ul style="list-style-type: none"> <li>Separate staff was not recruited for implementation of NPHCE hence medical professionals were not nominated for trainings.</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>There was huge shortage of staff under NPHCE in Kashmir and Jammu Divisions. In Kashmir Division, against sanction strength of 53 medical and para-medical staff only 34 (64%) was in position. Similarly, in Jammu Division against sanction strength of 29 only 17 (59%) was in position.</li> <li>In test checked district of Kargil and Leh against sanctioned strength of 33 only 18 (56%) staff was in position under NPHCE. No Medical consultant was provided in both the districts.</li> </ul>
Karnataka	<ul style="list-style-type: none"> <li>Training calendars were prepared at District NCD and approved by DHO but not by State NCD cell.</li> <li>Training norms for NPHCE were same as NPCDCS. Medical officers and paramedical staff were provided training.</li> <li>Weekly geriatric clinics not arranged during 2011-12 to 2013-14.</li> </ul>

## Annex 30

(Refer to para no. 4.5.2.3(i) (b): Shortfall in targets and achievements)

State	Observations
Tamilnadu	<ul style="list-style-type: none"> <li>Shortfall in targets and achievement under immunisation coverage.</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>Achievement under DT was 8 to 16 <i>per cent</i>, for TT-16 37 to 42 <i>per cent</i> and for TT-10 32 to 37 <i>per cent</i> only during 2011-12 to 2013-14.</li> <li>Target of immunisation of children was 24,25,247 out of which 20,95,147 children were given vaccination for BCG, 20,11,685 children for measles, 20,35,471 children for DPT and 18,17,945 children for IPV during 2011-14.</li> </ul>
Tripura	<ul style="list-style-type: none"> <li>In 12 PHCs, except one PHCs (Ataharobhola) none of the PHC could achieve the Full Immunisation target set by the Department. Achievement rate varied from 15 <i>per cent</i> to 99 <i>per cent</i> in other selected PHCs.</li> </ul>
Manipur	<ul style="list-style-type: none"> <li>During the period, the overall achievements for DT for 5 years of age, TT for 10 years age group and TT for 16 years age group 34.35%, 40.04% and 62.34% respectively. The reasons for shortfall in achievement were not recorded by the Department.</li> </ul>
Madhya Pradesh	<ul style="list-style-type: none"> <li>Shortfall in full immunization ranged from 14 to 21 <i>per cent</i>. Further, in ten test checked districts the range of achievement in vaccination was 47-113 <i>per cent</i> and in full immunization was 61-101 <i>per cent</i>.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>In SHS &amp; DHS (East &amp; West), shortfall in full immunisation was ranged from 8 to 10 <i>per cent</i> and 5 to 26 <i>per cent</i> respectively.</li> <li>There was poor <i>per centage</i> of achievement (59 to 67 <i>per cent</i>) by the SHS in the coverage of TT (16).</li> <li>Despite higher rate of coverage of measles (91% to 94% against the target), 300 cases of measles were reported in the State during the period from 2011-12 to 2013-14.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>No fund under TSP for immunization was received by MD, NRHM during 2011-14.</li> <li>Shortfall in achievement under immunisation ranged from 12 to 23 <i>per cent</i> compared to the targets during 2011-14.</li> <li>Shortfall in achievement of secondary immunisation in the State during 2011-14 ranged between 60 and 80 <i>per cent</i> for DPT 2nd Booster, between 72 and 76 <i>per cent</i> for TT (16 years) and from 64 to 74 <i>per cent</i> for TT (16 years).</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>There was shortfall in fully immunization i.e. BCG, Measles, DPT, OPV, DT, TT16, TT10 ranged from 8 to 16 <i>per cent</i> at State level during 2011-12 to 2013-14. Further, in six<sup>26</sup> test checked districts, Shortfall in achievement of immunization targets was also observed. Though UIP was implemented in the State from several years but there were significant cases of childhood preventable disease cases in the state during 2011-12 to 2013-14 except in case of disease of Polio.</li> </ul>
Bihar	<ul style="list-style-type: none"> <li>Infants belonging to their areas were not fully immunized as only 67 to 75 <i>per cent</i> of the targeted population could be covered.</li> </ul>
Odisha	<ul style="list-style-type: none"> <li>20,99,484 children (82 <i>per cent</i>) were immunized against the target of 25,73,872 during 2011-14 under routine immunization programme.</li> <li>Under pulse polio immunization, 2108040 children (81 <i>per cent</i>) were immunized against the target of 25,96,197 during 2011-14. Under complete immunization, 20,99,484 children were immunized against the target of 25,73,872.</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>There were shortfalls of 19.01 <i>per cent</i>, 11.54 <i>per cent</i> and 11.16 <i>per cent</i> in immunisation for DT, TT (16) and TT (10) respectively in the 12 tribal districts of the</li> </ul>

<sup>26</sup> Anantnag, Kargil, Leh, Pooch, Rajouri and Reasi

	<p>State. Whereas, such shortfalls in case of eight selected districts 33.11 <i>per cent</i> 14.39 <i>per cent</i> and 17.97 <i>per cent</i> between in immunisation for DT, TT (16) and TT (10) respectively. In case of BCG, there was a shortfall of 10.03 <i>per cent</i> in the eight selected districts.</p> <ul style="list-style-type: none"> <li>• There was no case of new Polio in the state but the overall achievement of PPI was ranged between 6.24 <i>per cent</i> and 9.71 <i>per cent</i> during the period 2011-14.</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>• The achievement of target of immunization of children between zero to one year age group under BCG, Measles, DPT and OPV decreased from 85 to 82, 86 to 80, 87 to 83 and 86 to 83 during 2011-12 to 2013-14.</li> <li>• BCG vaccination ranged between 71 to 112 <i>per cent</i> except in Surguja (35 <i>per cent</i>) during 2011-12 and Balarampur (42 <i>per cent</i>) during 2012-13.</li> <li>• Measles vaccination ranged between 72 to 107 <i>per cent</i> except in Surguja (45 <i>per cent</i>) during 2011-12, Balarampur (46 <i>per cent</i>) and Kondagaon (58 <i>per cent</i>) during 2012-13.</li> <li>• DPT vaccination ranged between 74 to 117 <i>per cent</i> except in Surguja (41 <i>per cent</i>) during 2011-12 and in Balarampur (42 <i>per cent</i>) during 2012-13.</li> <li>• OPV vaccination ranged between 68 to 108 <i>per cent</i> except in Surguja (39 <i>per cent</i>) during 2011-12 and in Balarampur (42 <i>per cent</i>) during 2012-13.</li> <li>• The achievement of targets of fully Immunization in the State steadily decreased from 85 to 79 <i>per cent</i> during 2011-12 to 2013-14. Whereas in test checked eight districts the same was ranged between 74 to 109 <i>per cent</i> during 2011-12 to 2013-14 except in Kondagaon (58 <i>per cent</i>) during 2012-13 and in Surguja (45 <i>per cent</i>) during 2011-12.</li> <li>• The achievement of target of DT, TT (10) and TT (16) ranged between 53 to 59, 80 to 86 and 73 to 75 respectively during 2011-12 to 2013-14 in the State. In the test checked districts, during 2011-12 to 2013-14 the achievement of Immunization of DT ranged between 55 to 100 <i>per cent</i> except Surguja (30 <i>per cent</i>)</li> <li>• During 2011-12 to 2013-14, 34,729 Acute Respiratory Infection cases identified, 9,515 measles cases identified, 331 Whooping Cough cases identified, 151 Diphtheria cases identified and 28 tetanus cases identified in the State. Whereas 34,088 Acute Respiratory Infection cases identified, 1635 measles cases identified, one Diphtheria and eight tetanus cases identified in eight selected districts.</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>• Tetanus Toxide (TT) dosages were given ` 5.24 lakh (76.50%), ` 5.59 lakh (77.10%) and ` 5.92 lakh (79.57%) during 2011-12, 2012-13 and 2013-14 against registered Pregnant Women of ` 6.85 lakh, ` 7.25 lakh and ` 7.44 lakh respectively in selected 10 districts.</li> <li>• The <i>per centage</i> of fully Immunisation in Karauli, Sawai Madhopur and Sirohi was less than <i>per centage</i> of State average whereas in remaining 6 districts it was more than State average.</li> </ul>

## Annex 31

(Refer to para no. 4.5.2.3(i)(c):Deficiencies in check-ups &amp; IFA tablets to pregnant women)

State	Observations												
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>Out of total 22,52,825 registered pregnant women, 5,51,594 (24 per cent) received 26<sup>th</sup> week checkups and 14,66,892 (65 per cent) received 32<sup>nd</sup> week checkups during 2011-12 to 2013-14. Data of 36<sup>th</sup> week check up and distribution of IFA tablets for therapeutic use was not provided. And Only 12,06,581 (54 per cent) women had been given IFA tablets for Prophylactic use.</li> </ul>												
<b>Tamilnadu</b>	<ul style="list-style-type: none"> <li>Shortfall in antenatal check-ups, post-partum check-ups etc. against the registered pregnant women during 2011-12 to 2013-14.</li> </ul>												
<b>Assam</b>	<ul style="list-style-type: none"> <li>There were huge gaps between the pregnant women registered, appeared for 1<sup>st</sup> check-up and subsequent check-ups (2<sup>nd</sup> to 4<sup>th</sup> check-up) Reasons for decrease in number of pregnant women in subsequent check-ups after registration was not on record.</li> <li>Pregnant women who were provided with the prescribed level of IFA tablets were inadequate during 2011-14. The shortfall ranged between 10 and 20 per cent.</li> </ul>												
<b>Gujarat</b>	<table border="1"> <thead> <tr> <th>Status</th> <th>In 12 tribal districts</th> <th>In selected eight districts</th> </tr> </thead> <tbody> <tr> <td>Providing post-partum check-ups</td> <td>21.14%</td> <td>28.31%</td> </tr> <tr> <td>Shortfall in administering the Tetanus Dioxide</td> <td>No</td> <td>72.02% (CHC level)</td> </tr> <tr> <td>Three antenatal check-ups after registration of the pregnancy</td> <td>16.13%</td> <td>83.07%</td> </tr> </tbody> </table>	Status	In 12 tribal districts	In selected eight districts	Providing post-partum check-ups	21.14%	28.31%	Shortfall in administering the Tetanus Dioxide	No	72.02% (CHC level)	Three antenatal check-ups after registration of the pregnancy	16.13%	83.07%
Status	In 12 tribal districts	In selected eight districts											
Providing post-partum check-ups	21.14%	28.31%											
Shortfall in administering the Tetanus Dioxide	No	72.02% (CHC level)											
Three antenatal check-ups after registration of the pregnancy	16.13%	83.07%											
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>Out of total registered pregnant women only 49 to 53 per cent women were provided with ANC in first trimester and 77 to 79 per cent pregnant women provided with ANC between 26<sup>th</sup> to 36<sup>th</sup> week during the pregnancy and 21 to 23 per cent women were provided with ANC check-up during 2011-14.</li> <li>17 to 22 per cent pregnant women were not immunized from tetanus and out of total registered pregnant IFA tablets were not distributed to 4.07 lakh women during 2011-14.</li> </ul>												
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>During 2011-12 to 2013-14 per centage of total registered pregnant women who received complete check-ups during pregnancy ranged between 73 to 74 per cent, women given Tetanus Dioxide dosages ranged between 75 to 78 per cent and women given IFA tablets ranged between 63 to 84 per cent. Thus, 27 per cent of pregnant women were deprived of the Ante-natal care during 2011-12 to 2013-14.</li> <li>During 2011-12 to 2013-14, per centage of total registered pregnancy women who received PNC ranged between 78 to 92 per cent.</li> </ul>												
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>In 22 test checked CHCs, out of 2,26,638 pregnant women registered during 2011-14, 1,40,356 (62 per cent) received four antenatal checkups, 1,66,198 women (73 per cent) were provided 100 days of IFA tablets and 1,97,397 women (87 per cent) were fully immunised from TT.</li> <li>Block Medical Officers of Health (BMOH) attributed the shortfall in three antenatal checkups (38 per cent) to lack of knowledge, false declaration of LMP, migration for work etc. and the shortfall in administration of IFA tablets (26 per cent) and TT (13 per cent) to non-supply or short supply of IFA tablets and doses of TT to SCs.</li> </ul>												
<b>Sikkim</b>	<ul style="list-style-type: none"> <li>Number of women given Tetanus Dioxide doses was not commensurate with the number of pregnant women registered during the same period i.e. 2011-12 to 2013-14 which indicates the short coverage (ranging from 11 per cent to 14 per cent) of</li> </ul>												

	<p>pregnant women in administering the Tetanus Dioxide doses by the SHS as well as by the DHS, East and West districts.</p> <ul style="list-style-type: none"> <li>• The SHS had not maintained the separate records of coverage of issue of IFA tablets to pregnant women, however, coverage for issue of IFA tables for both i.e. Prophylactic and Therapeutic ranges from 76 <i>per cent</i> to 85 <i>per cent</i> during the period covered under review report.</li> <li>• During 2011-12 to 2013-14, numbers of pregnant women registered were 10079, 9288 and 9434 respectively. The SHS and DHS (West) had not maintained the trimester-wise (26<sup>th</sup>, 32<sup>nd</sup> week and 36<sup>th</sup> week) registration of pregnant women.</li> </ul>
<b>Jammu &amp; Kashmir</b>	<ul style="list-style-type: none"> <li>• At State level, out of total registered pregnant women 44 to 50 <i>per cent</i> women did not receive ANC Check up within 12<sup>th</sup> weeks and 38 to 61 <i>per cent</i> of pregnant women did not receive ANC check up between 12<sup>th</sup> and 36<sup>th</sup> week of pregnancy.</li> <li>• In test checked four<sup>27</sup> districts (Kargil, Poonch, Rajouri and Reasi) 30 to 70 <i>per cent</i> women did not get ANC. Whereas district level full information in respect of Anantnag and Lehwas not available with Chief Medical Health Officers concerned.</li> <li>• At State level 51 to 61 <i>per cent</i> pregnant women were not immunized for tetanus and 39 to 85 <i>per cent</i> women were not provided IFA (Prophylactic) and department remained silent about distribution of IFA (Therapeutic) tablets at State level.</li> <li>• Further IFA (Therapeutic) tablets were distributed only in 6 CHCs and 14 PHCs out of test checked 10 CHCs and 25 PHCs. The CHC and PHC wise details of ANCs, vaccination and providing of IFA tablets.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>• No IFA tablets were issued to the pregnant woman by the Borakha PHC and Madhupur PHC during 2011-12 to 2013-14 while only three PHCs/CHCs have issued IFA tablets to all the pregnant women who visited the health centres during the said period. In respect of 10 other PHCs/CHCs issue of IFA tablets to registered pregnant women ranged between 41 <i>per cent</i> to 96 <i>per cent</i> in individual PHCs/CHCs.</li> </ul>
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>• Out of the total pregnant women registered nearly 67% turned up for checkup during pregnancy and further post partum check-ups.</li> </ul>
<b>Manipur</b>	<ul style="list-style-type: none"> <li>• In test-checked districts, out of 64,613 pregnant women registered during the period, 9,906 women (15.33 <i>per cent</i>) were administered with IFA tablets.</li> <li>• Out of 64,613 of the registered women, 32,245 were not administered with TD (48.55 <i>per cent</i>).</li> </ul>

<sup>27</sup> Kargil 29%, Poonch 70%, Rajouri 61% and Reasi 35%

## Annex 32

(Refer to para no. 4.5.2.3(i)(d): Shortfall in training)

State	Observations
Gujarat	<ul style="list-style-type: none"> <li>There were shortfalls in imparting training to various medical staff and para-medical staff during 2011-14, ranging between 11.43 <i>per cent</i> (PHN) and 38.24 <i>per cent</i> (PM) in the 12 tribal districts of the State. Such shortfalls in the eight selected districts ranged between 15.19 <i>per cent</i> (ASHA) and 66.67 <i>per cent</i> para medical at district level. In the eight selected districts at taluka level.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>During 2012-13, shortfall in training to Health Worker/ANMs was due to shortage of funds.</li> </ul>
Tamilnadu	<ul style="list-style-type: none"> <li>There was shortfall in training of ASHA between target fixed and achieved.</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>Training was imparted to 219 and 193 MOs during 2011-12 to 2012-13 as against target of 600 each year whereas no target was fixed in the year 2013-14.</li> <li>In the year 2011-12, training for 25 ANMs were imparted without fixing any target. Further training was imparted to 1,255 and 499 ANMs as against target of 8,370 and 1280 in 2012-13 and 2013-14 respectively.</li> <li>Training programme for Immunisation were neither planned nor imparted for ASHA, TBA/RMP, PHN, Staff Nurse and BPM during 2011-14.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>During the period from 2011-12 to 2013-14, the SHS conducted the training of Medical Officers only. The <i>per centage</i> achievement ranged from 65 <i>per cent</i> to 94 <i>per cent</i> only. DHS (East), conducted training of ASHAs, ANM, Staff Nurse and Programme Manager without fixing any year-wise targets.</li> </ul>
Maharashtra	<ul style="list-style-type: none"> <li>The State Government has not imparted training specifically for immunisation to ASHA and RMP/TBA however the training of immunisation is generally covered during general training.</li> <li>There was shortfall in achieving target of training of immunisation to ANM, Public Health nurse and staff nurses during 2011-14, ranging between 20 to 52 <i>per cent</i>.</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>No training under immunization was given to ASHAS, RMT/TB/Public Health Nurses, Staff Nurses and Programme Managers during 2011-12 to 2013-14.</li> <li>Immunization training was given to only 533 ANMs/Health workers out of targeted 2500, 508 Medical Officers out of targeted 625 and to 1716 Cold Chain Handlers out of targeted 2001 during the period 2011-12 to 2013-14.</li> </ul>
Bihar	<ul style="list-style-type: none"> <li>No training under immunisation programme was provided to Medical Officers in five<sup>28</sup> out of 10 test checked districts during 2011-14. However, training with respect to immunisation to MOs in Banka district was provided during 2013-14.</li> <li>The training to ASHAs was not provided in two test checked districts<sup>29</sup>. Though training to ASHAs was conducted only in 2013-14 in four test checked districts<sup>30</sup>. The Programme Managers of West Champaran, Bhagalpur, Bhabhua, Katihar &amp; Kishanganj were not given training during 2011-14.</li> <li>Against target of training to 1,446 staff nurses, only 493 staff nurses could be trained for carrying out immunisation programme in ten test checked districts during 2011-14.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>62,003 ASHAs were trained against targeted 90363, 2440 ANMs were trained against 12,500 and 759 Medical Officers were trained during 2012-13. Similarly, 9472 ASHAs, 4,470 ANMs and 912 Medical Officers were trained during 2013-14.</li> <li>Only 645 medical officers were imparted training of immunisation. ASHA and ANPs etc. were not provided training during the year 2011-12.</li> </ul>

<sup>28</sup> Kishanganj, Katihar, W.Champaran (Betia), Bhagalpur & Kaimur (Bhabua)

<sup>29</sup> Bhagalpur & Katihar

<sup>30</sup> West Champaran, Banka, Kaimur & Kishanganj



## Annex 33

(Refer to para no. 4.5.2.4(i): Inadequate infrastructure)

State	Observations
Rajasthan	<ul style="list-style-type: none"> <li>State Government had submitted claims of ₹ 9.18 crore (2012-13 ₹ 4.36 crore and 2013-14: ₹ 4.82 crore) irregularly for reimbursement for T.A., Medical and Liveries which were not part of salary.</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>No vehicle was procured for State and District Family Welfare Bureaus under the Scheme during 2011-14 in 12 tribal districts.</li> </ul>

## Annex 34

(Refer to para no. 4.5.2.4(ii): Shortage of health facilities)

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> <li>In ten districts, working strength of MPW (M) and LHVs were lying vacant ranged 54 to 177 posts and 1 to 15 posts respectively against the requirement.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>Creation of infrastructures (PHCs and PHSCs) was not as per prescribed norm of GOI since there was excess creation of PHCs and PHSCs in North district.</li> <li>Assets created out of Government fund for accommodation and training-cum-accommodation for health workers at various health centres (PHCs/PHSCs) of West and East district during spot verification were lying idle as the staff were not willing to occupy due to lack of basic amenities i.e. repair, water, sewage etc.</li> </ul>
Karnataka	<ul style="list-style-type: none"> <li>There were eight sub centres in five PHCs were having less than 2500 population and four sub-centres in four PHCs were having more than 10,000 population.</li> <li>In test checked 70 PHCs and 24 CHCs, 19 Sub-centre (12 PHCs/CHC) for Chitradurga District were not having either ANM or Male Health Worker and status of others eight district were not reported.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>In Sawai Madhopur and Udaipur, out of total 716 Sub-centres, 386 Sub-centres (Udaipur – 252 and Sawai Madhopur – 134) were established without following the population norms for plain and tribal/hilly areas.</li> <li>Out of 386 Sub-centres, 11 Sub-centres were established even where the population were less than 1000.</li> <li>Total 156 Sub-centres (Sawai Madhopur –58 and Udaipur – 98) were not having any ANM.</li> </ul>

**Annex 35**

(Refer to para no. 4.5.2.4(iii): Non-availability of UFWCs)

State	Observations
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>The department was unable to provide the information about the actual requirement and types of UFWC and UHP for the State according to population norms.</li> <li>Plans &amp; activities, targets and achievements and supervision/monitoring reports of UFWCs and UHPs were not available at Directorate level.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>In six test checked districts, UFWCs were not established except for one in Raghunathpur, Purulia to cater to the urban population.</li> </ul>
<b>Sikkim</b>	<ul style="list-style-type: none"> <li>Despite 31,091<sup>31</sup> urban population residing in other three districts (North: 4644, South: 21199, West: 5248), UFWCs and Urban Health Posts had not been established in these districts.</li> </ul>
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>In test checked District Health Offices, it could not be confirmed whether Health post was created either in outreach area or particularly in slum areas.</li> <li>All the staff appointed in Health Posts are contractual staff.</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>Director, Family Welfare, Jaipur informed that a sum of ` 4.20 lakh was incurred in the State on contingency (Office Expenses) during 2011-12.</li> </ul>

**Annex 36**

(Refer to para no. 4.5.2.4(iv): Deficiency in basic training for ANM/LHVs/MPWs (Male)

State	Observations
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>The department was unable to furnish information related to functional/non-functional training centre, sanctioned &amp; working strength in these centres, year-wise targets and achievements, results of training centres etc. Hence, audit could not assess the performance of these training centres.</li> <li>In eight ANM and one MPW (M) training schools of 10 test checked districts that the range of human resource deployed in these schools was deficient from six <i>per cent</i> to 50 <i>per cent</i>.</li> <li>The post of principal was lying vacant in seven training schools out of nine training schools.</li> </ul>
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>Training was not conducted since 1992 in LHV Training Centre, Ranchi, Admission of trainees was not made since 2012-13 in ANM Training School, East Singhbhum, and Jamshedpur</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>The Grant-in-aid received under Training of ANM/LHV, HFWTC and Training of MPWs (Male) heads were not bifurcated under General, TSP and SCSP during 2011-12 to 2013-14 whereas the Grant-in-aid of remaining scheme were released under General, SCSP and TSP heads.</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>In selected districts, expenditure of ` 5.79 lakh was incurred in excess during 2011-12 and expenditure intimated by state authority and district authority does not match each other in 6 test checked (selected) districts (Banswara, Dausa, Dungarpur, Karauli, Sirohi and Udaipur).</li> <li>In two State level Health and F.W. Training Centres (Ajmer and Jaipur), an expenditure of ` 6.72 lakh (Jaipur ` 4.40 lakh and Ajmer ` 2.32 lakh) on contingency was incurred against the prescribed norms of ` 0.15 lakh per year in 2011-12.</li> </ul>

<sup>31</sup> Statistical Journal 2013 of DES&ME.



## Annex 37

(Refer to para no. 4.5.2.5(i): Maternal health)

## (a) Inadequate maternal health facilities

State	Observations
West Bengal	<ul style="list-style-type: none"> <li>In six test-checked districts, non-availability of delivery services at PHCs owing to absence of labour room, medical officer, staff nurses, etc, were the main reason for shortfall in institutional deliveries.</li> <li>In 22 test checked CHCs, emergency obstetric care at CHCs were not available. This was attributable to absence of specialists in obstetrics and gynecology, anesthetists, non-functional operation theatre, lack of adequate infrastructure, support staff, blood storage facility, etc in CHCs.</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>No data was maintained regarding deliveries at home.</li> <li>In sampled 18 CHCs of five districts, out of total estimated 1,44,453 deliveries only 75,951 deliveries were conducted under institutional facilities.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>All home deliveries conducted during 2012-13 and 2013-14 in the State as well as in the selected districts of East and West, percentage of home delivery were attended by SBA trained health workers (doctors/nurses/ANM) ranges from 10 <i>per cent</i> to 50 <i>per cent</i> only which indicate that more than 50 <i>per cent</i> of home deliveries were unsafe risking the life of mother and new born babies and also affecting the mortality rates.</li> <li>Institutional deliveries were not adequately encouraged as cash incentives paid to mother under JSY scheme was 15 <i>per cent</i> to 49 <i>per cent</i> only at State level as well as at district level selected for test check.</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>Nil delivery was reported by six<sup>32</sup> health facilities in Leh, Kargil and Reasi districts during 2011-12 to 2013-14.</li> <li>In selected six<sup>33</sup> districts, number of cases there has been delay in the payment of incentive JSY incentives ranging from one day to 470 days.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>In all eight test-checked districts, maternal death cases were already reported to GoA and GOI but no action plan/remedial measures to prevent/minimize maternal death were found suggested by GoA and GOI as a follow up measure.</li> <li>JSY incentive were paid to 2,11,990 beneficiaries without ensuring mandatory 48 hours of post-delivery period in health centres.</li> </ul>
Chhatisgarh	<ul style="list-style-type: none"> <li>The shortfall of institutional deliveries to the total number of pregnant women registered in the state was 45 to 48 <i>per cent</i> during 2011-12 to 2013-14 and in test checked district it was 52 to 56 <i>per cent</i>.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>In 10 selected districts of Rajasthan, it was observed that the <i>per centage</i> of delivery at Accredited Private Hospitals/Facilities and other Private Facilities were ranged between 6.86 to 45.29, 6.63 to 51.22 and 1.27 to 45.59 during 2011-12, 2012-13 and 2013-14 respectively against the total institutional deliveries.</li> <li>Maternal death cases increased in 2012-13 against previous year 2011-12 in Alwar (132 <i>per cent</i>), Banswara (46 <i>per cent</i>), Dausa (33 <i>per cent</i>), Jaipur (18.75 <i>per cent</i>) and Karauli (38.89 <i>per cent</i>) which indicate that in public health institutions quality services were not provided.</li> <li>In selected 10 districts there was lack of safe abortion facility because a total of 52 (2011-12:18, 2012-13:15 and 2013-14:19) deaths were occurred in abortion during 3 years.</li> <li>In 10 selected district, as per Pregnancy, Child Tracking and Health Services</li> </ul>

<sup>32</sup> PHC Thicksay, CHC Sukarbuchan, PHC Temisgam in Leh district .PHC Biambat and PHC in Karboo in Kargil district and SC Garan in Reasi district.

<sup>33</sup> Anantnag 360, Kargil 300 days, Leh155, Poonch 470 days, Rajouri 200 days and Reasi 54 days

	Management System (PCTS) 295 (2011-12), 432 (2012-13), 373 (2013-14) maternal death cases were occurred due to proper medical facility/aid were not provided to the pregnant women.																									
Manipur	<ul style="list-style-type: none"> <li>The achievement of institutional delivery ranged from 30 to 37 <i>per cent</i> during 2011-14. Details are as under:</li> </ul> <table border="1"> <thead> <tr> <th>Year</th> <th>Pregnant women registered</th> <th>Institutional deliveries (ID)</th> <th>Domiciliary deliveries</th> <th>Per centage of achievement (ID)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>92233</td> <td>27735</td> <td>7987</td> <td>30</td> </tr> <tr> <td>2012-13</td> <td>78523</td> <td>27922</td> <td>8752</td> <td>36</td> </tr> <tr> <td>2013-14</td> <td>87252</td> <td>31974</td> <td>9310</td> <td>37</td> </tr> <tr> <td><b>Total:</b></td> <td><b>258008</b></td> <td><b>87631</b></td> <td><b>26049</b></td> <td><b>34</b></td> </tr> </tbody> </table>	Year	Pregnant women registered	Institutional deliveries (ID)	Domiciliary deliveries	Per centage of achievement (ID)	2011-12	92233	27735	7987	30	2012-13	78523	27922	8752	36	2013-14	87252	31974	9310	37	<b>Total:</b>	<b>258008</b>	<b>87631</b>	<b>26049</b>	<b>34</b>
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**(b) Lack of health facilities i.e. FRUs and 24x7 PHCs**

State	Observation
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>In 10 selected district, total 87 PHCs were selected and it was observed that out of 87 only 50 PHCs were 24x7 and remaining 37 PHCs were non 24x7 PHCs, thus it reveals that in 42.53 <i>per cent</i> PHCs were not covered for providing of facility of deliveries.</li> <li>Rajasthan State has 33 districts, 237 blocks, 368 CHCs during 2011-12. During plan period 2005-11, 237 CHCs were to be operationalised as FRU but only 62 could operationalised as FRU till March 2011. Only 51, 52 and 36 FRUs could be operationalised during the years 2011-12, 2012-13 and 2013-14 respectively.</li> <li>In 23 Blocks of 10 selected districts, 44 CHCs have been selected, of which 26 CHCs were non FRU and 18 were FRU. Out of the 18 FRUs, in 15 FRUs Cesarean Section were not operationalised and only in 3 FRUs (Rajgarh, Sanganer and Abu Road) C-Section were functional.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>Out of 22 test-checked CHCs and 41 nos. PHCs, there were only five FRUs at CHCs, 15 (24x7) PHCs respectively, six New Born Corners (NBCCs) and one Special Newborn Care Units (SNCUs) were available while no Newborn Stabilisation Units (NBSUs) were available, This indicated significant shortage of infrastructure.</li> </ul>
<b>Jammu and Kashmir</b>	<ul style="list-style-type: none"> <li>Health facilities i.e. FRU, 24x7 PHC, NBCCS, SNCU and NBSU are not made available up to required level during 2011-12 to 2013-14. The short fall ranged from 26 to 72 <i>per cent</i>.</li> </ul>
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>Except SNCU all other facilities viz. FRU, BeMONC, NBCC and NBSU could not be provided upto the required level. Further, no time line was fixed for establishment of NBCCs at delivery point.</li> </ul>
<b>Kerala</b>	<ul style="list-style-type: none"> <li>under flexible Pool 20 PHCs were test checked Out of 33 CHCs/ PHCs in nine blocks of the four selected districts, only five PHCs (25 <i>per cent</i>) were functioning as 24x7 PHC.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>In 14 PHCs/CHCs basic facilities were not provided for making the PHC/CHC as the First Referral Units linking with Human Resource, Procurement, Blood Storage Centres (BSCs), logistics and trainings. That though target for setting up of First Referral Unit during 2011-12 to 2013-14 was 35 but achievement was only 2.</li> </ul>
<b>Gujarat</b>	<ul style="list-style-type: none"> <li>In the 12 Tribal districts, it was planned during 2011-14 to create new infrastructure viz. three FRUs, eight 24x7 PHCs, 307 NBCCs, 14 SNCUs and 78 NBSUs. There was a shortfall of 35.71 <i>per cent</i> in creation of infrastructure in the form of SNCUs during 2011-14</li> </ul>

## Annex 38

(Refer to para no. 4.5.2.5(ii): Lack of child health facilities)

State	Observations																				
<i>(a) Absence of essential medicines</i>																					
Bihar	<ul style="list-style-type: none"> <li>Status of supply &amp; stock position with respect to ORS, Zinc, Antibiotics, Vitamin A and Iron &amp; Folic Acid was not available as there was no such data with SHSB, Patna.</li> </ul>																				
Jammu and Kashmir	<ul style="list-style-type: none"> <li>Status of medicines in the selected 35 CHCs/PHCs during 2011-12 to 2013-14 are as under:               <ul style="list-style-type: none"> <li>ORS was not available/received in all the three years 2011-12 to 2013-14 in 13 CHCs &amp; PHCs, two years in four CHCs/PHCs and one year in five CHCs/PHCs.</li> <li>Zinc was not available/ received in all the three years in 32 CHCs/PHC and in two years in three PHCs.</li> <li>Antibiotics (cotrimoxazole) were not received in 20 CHCs/PHCs in all the three years and in four PHCs in two years</li> <li>Vitamin A was not available /received in 17 CHCs/PHCs for three years, eight for two years and in one CHC in one year).</li> <li>Iron &amp; Folic Acid was not available/received in 16 CHCs/PHCs in three years four CHCs/PHCs in two years and five CHCs/PHCs in one year.</li> </ul> </li> </ul>																				
Maharashtra	<ul style="list-style-type: none"> <li>In seven districts out of ten selected districts viz. Nashik, Jalgaon, Dhule, Gadchiroli, Chandrapur, Nandurbar, Nagpur no supplies of Vitamin A or other dietary supplements i.e. ORS, zinc, antibiotics, vitamin A, iron and folic acid were made by State Government</li> </ul>																				
<i>(b) Lack of facilities in NBCC, SNCU and NBSU</i>																					
Assam	<ul style="list-style-type: none"> <li>There was overall shortage of mandatory NBCC in all the selected eight districts while NBSU was not equitably distributed. The department failed to provide adequate NBCCs at health centres ignoring the fact that the infant mortality rate was more than that of the national average<sup>34</sup>.</li> </ul>																				
Jammu and Kashmir	<ul style="list-style-type: none"> <li>In the four<sup>35</sup> test checked districts, against planned infrastructure of 51, achievement was only 34 (67 per cent). Further, following activities have not been undertaken at all in the following districts.</li> </ul> <table border="1"> <thead> <tr> <th>Activities</th> <th>Districts</th> </tr> </thead> <tbody> <tr> <td>IEC/BCC</td> <td>Reasi</td> </tr> <tr> <td>Provision for IEC material planned</td> <td>Poonch, Rajouri and Reasi</td> </tr> <tr> <td>New born care</td> <td>Kargil</td> </tr> <tr> <td>Early initiation of breast feeding</td> <td>Reasi and Anantnag</td> </tr> <tr> <td>Protection from infection</td> <td>Kargil, Poonch, Rajouri, Reasi and Anantnag</td> </tr> <tr> <td>Protection from Hypothermia</td> <td>Kargil, Leh, Poonch, Rajouri, Reasi and Anantnag</td> </tr> <tr> <td>Recognition of danger signs</td> <td>Kargil, Poonch, Rajouri Reasi and Anantnag</td> </tr> <tr> <td>BCC</td> <td>Poonch, Rajouri, Reasi and Anantnag</td> </tr> <tr> <td>Other activity</td> <td>Poonch, Rajouri, Reasi and Anantnag</td> </tr> </tbody> </table>	Activities	Districts	IEC/BCC	Reasi	Provision for IEC material planned	Poonch, Rajouri and Reasi	New born care	Kargil	Early initiation of breast feeding	Reasi and Anantnag	Protection from infection	Kargil, Poonch, Rajouri, Reasi and Anantnag	Protection from Hypothermia	Kargil, Leh, Poonch, Rajouri, Reasi and Anantnag	Recognition of danger signs	Kargil, Poonch, Rajouri Reasi and Anantnag	BCC	Poonch, Rajouri, Reasi and Anantnag	Other activity	Poonch, Rajouri, Reasi and Anantnag
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Kerala	<ul style="list-style-type: none"> <li>Facilities like, Delivery Points, New Born Care Corners (NBCCs), Special Newborn Care Units (SNCUs) and Newborn Stabilization Units (NBSUs), were not available in the test checked CHCs/PHCs except delivery point and NBCC available in two CHCs. (CHC Agali and CHC Meenangadi).</li> </ul>																				

<sup>34</sup> Source: PIP Assam 2012-13 -Page 9<sup>35</sup> Kargil 47%, Poonch Nil, Rajouri Nil and Reasi 38%

Karnataka	<ul style="list-style-type: none"> <li>NBCC were not established in 11 test-checked units. State Govt. had fixed the targets for the years 2011-12, 2012-13 and 2013-14. However, there was a shortfall of 15 and 101 during the year 2011-12 and 2013-14 respectively.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>Out of selected 87 PHCs NBCC were declared only in 22 PHCs. Out of 50 PHCs (24x7), only 23 PHCs were having NBCC and 27 PHCs were not having facility of NBCC.</li> <li>Though 8 PHCs shown in NBCC in the state list, but these facilities were not available at these PHCs. It depicts that these PHCs did not have functional NBCCs.</li> <li>Out of 44 selected CHCs, NBSUs were established in 23 CHCs (15 FRUs and 8 Non FRUs).</li> <li>Out of 15 NBSUs (FRUs) Paediatrics were in working (posted) only in 3 FRUs (Sanganer, Rajgarh and Sapotara) and remaining 12 FRUs were running without Pediatricians. Thus, 12 NBSUs were not functional.</li> </ul>
Tamilnadu	<ul style="list-style-type: none"> <li>There was a short fall of 24% and 41% in achievement of Newborn Stabilization units during 2012-13 and 2013-14 respectively</li> </ul>

### Annex 39

(Refer to para no. 4.5.2.5(iii): Inadequate training for family planning)

State	Observations																				
<b>(a) Inadequate training for family planning to Medical staff</b>																					
Andhra Pradesh	<ul style="list-style-type: none"> <li>Laparoscopic sterilisation and non-scalpel Vasectomy (NSV) training for medical officers were not imparted.</li> </ul>																				
Madhya Pradesh	<ul style="list-style-type: none"> <li>Almost no training for family planning was planned during 2011-14. Further, only 62 laparoscopes were procured during 2011-12.</li> <li>Minilab Tubectomy was not available in 58 CHCs and NSV services were not available in 60 CHCs.</li> <li>Out of ₹ 51.35 crore, ₹ 28.70 crore (56 per cent) of training budget could not be utilized during the year 2011-12 to 2013-14 which reflected shortfall against the target planned for training programmes.</li> <li>In seven test checked districts, 50 per cent budget could not be utilized during the year 2011-12 to 2013-14.</li> <li>Out of 50 districts, promotion of menstrual hygiene scheme was implemented in only eight districts where sanitary napkins were provided to the rural adolescent girls.</li> </ul>																				
Jammu & Kashmir (ten selected district)	<p>Shortfall in the utilization of funds released for various training programmes during 2011-12 to 2013-14 was ranging from 52 to 80 per cent. Details are given below:</p> <p><b>Fund position in respect of Training (₹ in lakh)</b></p> <table border="1"> <thead> <tr> <th>Sl. No</th> <th>Year</th> <th>Releases</th> <th>Expenditure</th> <th>Shortfall (Percentage)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2011-12</td> <td>257.96</td> <td>79.25</td> <td>178.71 (69)</td> </tr> <tr> <td>2</td> <td>2012-13</td> <td>486.39</td> <td>95.33</td> <td>391.06 (80)</td> </tr> <tr> <td>3</td> <td>2013-14</td> <td>509.02</td> <td>245.17</td> <td>263.85 (52)</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>In none of the test checked six districts Family Planning training in respect of Laparoscopic Sterilization, Minilap and NSV was imparted to any medical and para medical professionals during 2011-12 to 2013-14.</li> <li>No targets were fixed during 2011-12 to 2013-14 for any family planning training programmes.</li> <li>Out of 22 districts, menstrual hygiene programme for promotion of menstrual hygiene among adolescent girls (10-19) was launched on pilot basis in only 10<sup>36</sup> districts under which the subsidized sanitary napkins are being distributed to adolescent girls.</li> </ul>	Sl. No	Year	Releases	Expenditure	Shortfall (Percentage)	1	2011-12	257.96	79.25	178.71 (69)	2	2012-13	486.39	95.33	391.06 (80)	3	2013-14	509.02	245.17	263.85 (52)
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3	2013-14	509.02	245.17	263.85 (52)																	
Chhatisgarh	<ul style="list-style-type: none"> <li>The shortfall ranged between 73 and 94 per cent in Laparoscopic Sterilisation training, 72 to 85 per cent in Minilap Training and 45 to 92 per cent in NSV training.</li> </ul>																				

<sup>36</sup> Bandipore, Baramulla, Doda, Kathua, Kishtwar, Kupwara, Poonch, Rajouri, Ramban and Udhampur.

Gujarat	<ul style="list-style-type: none"> <li>In the eight selected districts Promotion Menstrual Hygiene Scheme was implemented in two districts only viz. Surat and Vadodara. Out of ` 1.16 lakh rural girls in 2246 villages, only ` 0.83 lakh girls were covered under menstrual hygiene scheme. GOI had supplied ` 28.87 lakh Sanitary Napkins (SN) (` 15.05 lakh in Surat and ` 13.82 lakh in Vadodara) directly at taluka level. The SN packets were to be supplied to the beneficiaries at a cost of ` 6/- per packet. However, it was noticed that out of these ` 28.87 lakh SNs, ` 21.05 lakh SNs<sup>37</sup> (73 <i>per cent</i>) were lying unutilised till date (September-2014).</li> <li>There was a shortfall of 28.20 <i>per cent</i> in planned targets for female sterilisation services on fixed days at PHCs.</li> <li>Shortfall of 88.26 <i>per cent</i> in conducting number of NSV camps in PHCs.</li> <li>Minilap Training: shortfall of only 20 <i>per cent</i> in providing to MOs/MBBS at district level, and a shortfall of 100 <i>per cent</i> was found at CHCs and PHCs level.</li> </ul>
<p><b>(b)</b> Absence of Intra Uterine Device (IUD) and others:</p>	
Andhra Pradesh (2 district <sup>38</sup> )	<ul style="list-style-type: none"> <li>IUD services at Health facilities were not available.</li> <li>Laparoscopic sterilization and IUD insertion trainings for Medical Officers/ANMs were not imparted.</li> </ul>
West Bengal	<ul style="list-style-type: none"> <li>Promotional campaigns were not held for promotion of menstrual hygiene among adolescent girls (10-19 years) in rural areas through TV and radio, posters etc.</li> </ul>
Madhya Pradesh	<ul style="list-style-type: none"> <li>The target for IUCD services could not be achieved during 2011-12 &amp; 2013-14, however, the position was improved in 2012-13 and in connection with IUCD camps no target was planned.</li> </ul>
Jammu and Kashmir	<ul style="list-style-type: none"> <li>The shortfall in achievements of targets fixed for IUD service ranged from 41 to 56 <i>per cent</i> during 2011-12 to 2013-14 and none of IUD camps were organized during this period, though 4 camps were planned for 2013-14.</li> <li>In test checked districts no IUD services were made available in the districts of Anantnag, Poonch, and Reasi and no CBD outlets for social marketing of contraceptives were set up in any of the test checked six districts.</li> <li>Non-procurement of essential drugs/ kits for family planning like NSV kits, IUD insertion kits, Minilap sets, laparoscopes in all the test checked 26 CHCs/PHCs</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>in eight selected districts<sup>39</sup>, there were shortfalls of 7.21 <i>per cent</i> in providing IUD services and 6.85 <i>per cent</i> in conducting IUD camps at district level, such shortfalls of 19.28 <i>per cent</i> and 10.15 <i>per cent</i> were found at PHCs level.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>Intra Uterine Device (IUD) camps werenot planned in Rajasthan in PIPs 2011-12, 2012-13 and 2013-14.</li> </ul>

<sup>37</sup> ` 10.08 lakh SNs in Surat district and ` 10.97 lakh SNs in Vadodara district

<sup>38</sup> Adilabad and Khammam

<sup>39</sup> Sabar Kantha, Panch Mahals, Dohad, Navsari, Valsad, Surat, Tapi, Vadodara

Annex 40

(Refer to para no. 4.5.2.5(iv): Not conducting of ARSH activities)

State	Observations	
(a)	<b>Non establishment of ARSH</b>	<b>IEC activities</b>
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>• Helpline for ARSH was not established.</li> </ul>	<ul style="list-style-type: none"> <li>• IEC activities for ARSH were not undertaken.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>• It was seen that no clinic had been organized at any test checked PHCs and SCs.</li> </ul>	-----
<b>Jammu and Kashmir</b>	<ul style="list-style-type: none"> <li>• Helpline for ARSH was neither planned nor created</li> </ul>	<ul style="list-style-type: none"> <li>• IEC activities were neither planned nor organised.</li> </ul>
<b>Gujarat</b>	<ul style="list-style-type: none"> <li>• Help-lines for ARSH were not put in place at any level except for Sabarkantha district, where the help-line for Mamta Setu was used as help-line for ARSH since 2013-14.</li> </ul>	<ul style="list-style-type: none"> <li>• No planning was done for these activities at district level except IEC for ARSH at Navsari (2012-14), Tapi (2011-14) and Sabarkantha (2013-14).</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>• Helplines for ARSH were not provided in any district, and no sanitary napkins were distributed by any level of Health centre under promotion of menstrual hygiene.</li> </ul>	<ul style="list-style-type: none"> <li>• Information Education Campaign for ARSH was organised in Surajpur district in 2013-14, remaining district were not providing any facility under ARSH.</li> </ul>
(b)	<b>One day orientation workshop for Adolescent Reproductive Sexual Health (ARSH)</b>	
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>• In selected eight districts, one day orientation workshop for ARSH was not organised in six districts while, workshop was organised once in a year from 2011-12 to 2013-14 in Raigarh and 2013-14 in Surajpur.</li> </ul>	
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>• IEC activities for ARSH only one I-day Orientation workshop for ARSH were planned and organized during the year 2011-12 to 2013-14.</li> </ul>	



## Annex 41

(Refer to para 4.5.2.5(vi): Unspent Rogi Kalyan Samity grants)

(₹ in crore)

State	Unspent grant	Short released	Observations
Madhya Pradesh	1.93	10.12	<ul style="list-style-type: none"> <li>In ten test checked districts it was noticed that 33.95 per cent RKS funds could not be utilized during 2011-12 to 2013-14.</li> </ul>
Jammu & Kashmir	3.83	--	<ul style="list-style-type: none"> <li>During test check of six districts it was noticed that ₹ 1.87 crore were released in 2011-12 which was reduced to ₹ 1.41 crore in 2012-13 and to ₹ 1.34 crore in 2013-14 due to non utilisation of funds.</li> <li>An amount of ₹ 73.00 lakh (15.72%) of RKS funds could not be utilized in six test checked districts during 2011-14.</li> </ul>
Gujarat	0.46	--	<ul style="list-style-type: none"> <li>Amount lying unspent at various PHC/CHC in selected districts as on 31<sup>st</sup> March 2014.</li> </ul>
Tamilnadu	1.78	--	<ul style="list-style-type: none"> <li>An amount of ₹ 17.33 crore was released towards Rogi Kalyan Samiti (Patient Welfare Society) during 2011-12 to 2013-14, to the selected nine districts and these districts had an unutilised balance of ₹ 1.78 crore as at the end of March 2014.</li> <li>The selected 93 PHCs in these nine districts had an unutilised balance of ₹ 13.83 lakh as at the end of March 2014.</li> </ul>
Rajasthan	2.97	--	<ul style="list-style-type: none"> <li>Corpus grant released for all selected 10 districts were not fully utilized by District Hospitals (DH), CHCs and PHCs resulting to unspent balance with facilities were ₹ 2.97 crore (DH ₹ 0.23 crore, CHCs ₹ 0.50 crore and PHCs ₹ 2.24 crore)., out of total releases of ₹ 12.05 crore during 2011-14</li> </ul>
Total	10.97	10.12	

## Annex 42

(Refer to para no. 4.5.2.5(vii): Unutilised Annual Maintenance Grant)

State	Unspent grant (₹ In crore)	Short released (₹ In crore)	Observations
Madhya Pradesh	---	8.48	<ul style="list-style-type: none"> <li>Short released of ₹ 8.48 crore due to less utilisation of grant by GOI during the last three years.</li> <li>Out of ten in eight test checked district it was noticed that 35.06 <i>per cent</i> AMG funds could not be utilized during 2011-12 to 2013-14.</li> </ul>
Jammu & Kashmir	1.87	--	<ul style="list-style-type: none"> <li>In the test checked six districts it was noticed that release of funds for AMG were reduced each year due to non-utilization of funds optimally.</li> <li>Out of six, in five test check districts ₹ 0.58 crore (26.30%) AMG funds could not be utilized during 2011-14.</li> </ul>
Gujarat	0.66	---	<ul style="list-style-type: none"> <li>In selected districts, ₹ 66.03 lakh were lying unspent at various PHC and CHC as on 31<sup>st</sup> March 2014.</li> <li>An amount of ₹ 9.21 lakh was released to nine selected PHCs<sup>40</sup> during 2012-14 against the entitled amount of ₹ 6.00 lakh<sup>41</sup>, which resulted in excess payment of AMG of ₹ 3.21 lakh.</li> </ul>
Tamilnadu	0.31	--	<ul style="list-style-type: none"> <li>In selected 93 PHCs of the nine districts, an unutilised balance of ₹ 30.57 lakh as at the end of March 2014.</li> </ul>
Rajasthan	--	--	<ul style="list-style-type: none"> <li>Released amount ₹ 1.47 crore could not be utilized by CHCs and PHCs in selected districts.</li> </ul>
Total	2.84	8.48	

<sup>40</sup> Amlidam, Bodhan, Kamlapor, Sathvav-(Surat), Antarsuba, Kheroj, Kodyvada, Lusadia and Unchidhanal (Sabarkantha)

<sup>41</sup> (2012-13: 05 PHCs x ₹ 0.50 lakh = ₹ 2.50 lakh + 2013-14: 07 PHCs x ₹ 0.50 lakh = ₹ 3.50 lakh)



## Annex 43

(Refer to para no. 4.5.2.5(viii): Shortage of ASHA)

State	Shortage	Observations
Madhya Pradesh	764	<ul style="list-style-type: none"> <li>Against the requirement of 58245 ASHA, 56218 ASHAs were engaged and out of which only 41420 ASHAs were trained up to 6th &amp; 7th modules. Further, drug and training kits were provided to only 56070 ASHAs in the State.</li> <li>In 10 test checked districts, against the requirement of 14134 ASHAs, 13370 ASHAs were engaged out of which 7914 ASHAs were fully trained and 1140 ASHAs were untrained and drug kits were provided to 8484 ASHAs.</li> </ul>
West Bengal	2059 (47%)	<ul style="list-style-type: none"> <li>In test checked districts, out of 4383 sanctioned ASHAs, 2324 (53 <i>per cent</i>) were engaged till March 2014. No ASHA was engaged in Darjeeling GTA area against the sanctioned strength of 1440 due to political unrest and problems.</li> </ul>
Jammu & Kashmir	786	<ul style="list-style-type: none"> <li>Against sanctioned 12000 ASHAs, only 11214 (93 <i>per cent</i>) were in position and only 7248 (65%) were trained up to the sixth module (Round I as of 31.3.2014).</li> <li>In test checked districts of Rajouri and Reasi ASHAs were short by 26 and 45 <i>per cent</i> respectively where as in Kargil 143 ASHAs were in excess (272 against 129).</li> </ul>
Rajasthan	2160	<ul style="list-style-type: none"> <li>In nine selected districts, required 16983 ASHAs only 14823 ASHA were engaged at the end of March 2014. The shortfall of ASHA was 2160, which effected the RCH and Immunization activities in the district,</li> </ul>
Karnataka	3794	<ul style="list-style-type: none"> <li>In the nine selected districts, as against 15,885 ASHA workers required as per rural population to assist ANM in rendering health related services to the villagers, the number of ASHA workers working was 12,091 as of March, 2014 and the shortage in ASHA workers aggregated to 3,794(24%).</li> </ul>

## Annex 44

(Refer to para no. 4.5.2.5(ix): Shortage of Health Care Infrastructure)

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> <li>In 10 test checked districts, health facilities were not upgraded according to IPHS norms.</li> <li>In test checked 24 CHCs, 44 PHCs and 34 SHCs, health facilities were not fully equipped with essential drugs and material to cater the health services to the rural population.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>There was shortage of water supply in these sub-centres due to damage of pipeline by landslide (Tharpu) and due to illegal tapping of water by the public (Padamchey).</li> <li>Physical verification of two PHCs and nine PHSCs in sampled districts of East and West revealed absence of basic amenities and absence of hygiene and health safety of the patient and the health workers</li> <li>Due to non-utilisation of Mobile Ophthalmic Bus and non-installation of equipment, entire expenditure of ` 19.99 lakh remained idle depriving rural people of intended health facilities.</li> <li>Equipment worth ` 20.38 lakh remained idle due to non-installation and non-posting of technical personnel.</li> <li>Sub-centres were running without basic medicines i.e. septran, PCM, metrogyl, flagyl etc. for the period ranging from 30 days to 1050 days.</li> </ul>
Maharashtra	<ul style="list-style-type: none"> <li>There was shortfall in creation of basic infrastructure viz. 287 FRUs, 613 24x7 PHCs, 108 NBCC units and 4 SNCUs.</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>In selected districts, there was shortage of infrastructure i.e. Government buildings. out of 18 THOs and 46 PHCs selected, four THOs<sup>42</sup> and four PHCs<sup>43</sup> did not have their own buildings. They were functioning either in CHC buildings As of March 2014.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>Out of 44 selected CHCs, buildings were available in 27 CHCs and 16 CHCs have not building as required. Information from one CHC is awaited. Out of 16 CHCs, 11 CHCs were running in PHC building because same were upgraded from PHC to CHC. However, Director Public Health (PH) informed (December 2014) that no CHC and PHC are running in buildings which were constructed as per IPHS norms in all 10 selected districts.</li> </ul>
Jammu & Kashmir	<ul style="list-style-type: none"> <li>During the scrutiny of FMRs, out of 22 districts of the state, MMUs have been provided only in 11<sup>44</sup> districts by now.</li> </ul>
West Bengal	<ul style="list-style-type: none"> <li>In test checked of CHCs and PHCs, there were lack of facilities i.e. in-patient services, labour room, Diagnostic facilities, Operation Theatre, Blood storage facilities, and 24x7 delivery facilities.</li> <li>Out of six test-checked districts, MMUs were available in four (Bankura, Purulia, Paschim Medinipur and Jalpaiguri).</li> </ul>
Chhattisgarh	<p>In 15 CHCs and 34 PHCs, of eight District Hospitals, it was observed that:</p> <ul style="list-style-type: none"> <li>Out of total 3121 works sanctioned during 2010-11 to 2012-13, only 675 works (22 <i>per cent</i>) could only be completed while 1578 works (50 <i>per cent</i>) were in progress and 868 works (28 <i>per cent</i>) could not started till the date of audit.</li> <li>Thus, out of the sanctioned 722 works for ` 106.69 crore, only 229 (32 <i>per cent</i>) could be completed while 349 (48 <i>per cent</i>) could not be completed and were in progress by incurring expenditure of ` 35.16 crore and 143 (20 <i>per cent</i>) could not be started till the date of audit.</li> <li>Scrutiny of records revealed that for the Tribal and non-Tribal rural population of 1.96 lakh (as per Census 2011) in the State, there was a shortage of 44 CHCs and 14 PHCs whereas surplus of 112 SHCs the requirement as per norms. .</li> </ul>

<sup>42</sup> Dharampur, Jhalod, Santrampur and Vijaynagar<sup>43</sup> Dabkhal, Khangela, Ukai and Kherwada<sup>44</sup> 1.Bandipora, 2, Doda, 3 Kargil, 4 Kishtwar 5 Kupwara 6 Leh 7 Poonch 8 Rajouri 9 Ramban 10 Reasi 11 Udhampur

## Annex 45

(Refer to para no. 4.5.2.5(x): Shortage of Manpower)

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> <li>In test checked DH, CH, CHC and PHC of 10 districts, human resource related to medical and para-medical was huge short against the sanctioned strength and specially posts of the specialist and doctors where 76 <i>per cent</i> and 31 <i>per cent</i> posts were vacant.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>There was shortage of key health care personnel in all categories of staff like Specialist Doctors, Dental Surgeons, Staff Nurse, Radiographer, Junior Public Health Nurse/ANM etc. at CHC and PHC levels.</li> </ul>
Chhattisgarh	<ul style="list-style-type: none"> <li>There was shortage of key medical and paramedical staff at DH, CHC and PHC levels.</li> <li>Out of the seven test checked District Hospitals (DHs), there was shortfall in manpower in six DHs ranging between 30 to 64 <i>per cent</i> while DH, Surguja had excess manpower by eight <i>per cent</i>.</li> <li>In test checked CHCs, the shortfall in manpower ranged between 19 to 74 <i>per cent</i>.</li> <li>In test checked PHCs, the shortfall in manpower ranged between 8 to 70 <i>per cent</i>.</li> </ul>
Gujarat	<ul style="list-style-type: none"> <li>There was a shortage of 25.78 <i>per cent</i> in medical/para-medical staff in selected districts as of March 2014</li> </ul>
Tamilnadu	<ul style="list-style-type: none"> <li>There was shortage in the selected nine districts ranged from 22.2% to 24.27% during 2011-12 to 2013-14 and in the selected 93 PHC's, the shortfall during the period ranged from 19.49% to 20.14%</li> </ul>
West Bengal	<ul style="list-style-type: none"> <li>Out of 44 test checked SCs in six test-checked districts, 18 SCs (41 <i>per cent</i>) had only one ANM either regular or on contract basis. Twenty seven SCs had no MPW (61 <i>per cent</i>). During exit conference (02.12.2014), Pr. Secretary, Health and Family Welfare Department stated that MPWs were not being posted as a matter of policy.</li> <li>One out of 41 PHCs (Ghoom in Darjeeling district) had no doctor. Out of 41 test-checked PHCs, five PHCs were functioning without even a single staff nurse.</li> </ul>
Manipur	<ul style="list-style-type: none"> <li>In 22 PHSCs test checked, there was a shortfall of 17 Male Health Workers (MHW) and 12 ANM against the required strength of 22 MHW and 44 ANM respectively for these PHSCs.</li> </ul>

Annex 46 (i)

(Refer to para no. 5.2.7:State level monitoring)

State/UTs'	Observations
<b>4.7: Sarva Sikhsha Abhiyan (SSA)</b>	
<b>J &amp; K</b>	<ul style="list-style-type: none"> <li>State level implementing agency has not put in place a structure for regular monitoring and review of implementation of the SSA in the Scheme. Neither District level monitoring Committees (DLMC) was constituted. The reasons for the same though called for from the department (8/2014 &amp; 10/2014) but reply awaited.</li> </ul>
<b>Assam</b>	<ul style="list-style-type: none"> <li>No separate monitoring was done for TSP</li> </ul>
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>During 2011-14 seven Executive Committee meetings were held, instead of twelve and as such there was shortfall of five meetings.</li> </ul>
<b>Gujarat</b>	<ul style="list-style-type: none"> <li>State Level Executive Committee had organised only 10 meetings against 12 during 2011-14. Executive Committees at district level had not been formed in two<sup>45</sup> out of four test checked districts. Though, it was constituted in Dahod and Panchmahal districts, only one meeting in each of these districts was held during 2011-14.</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>300 inspections were conducted by 30 District In charge Officers (State Level Officers) every year but results of inspection were not provided and no inspection reports were submitted by DEO cum DPCs and ADPs to Commissioner, RCEE, Jaipur during 2011-12 to 2013-14. Thus monitoring could not be verified.</li> </ul>
<b>4.8: Mid Day Meal (MDM)</b>	
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>Against required 480056 inspections, only 217332 inspections were conducted. Thus, there were a total 262724 short inspections during the period 2011-14. It revealed that all schools/Centres were not inspected by district/block and other authorities during 2011-14.</li> </ul>
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>No target of inspection was fixed. Audit visited 64 schools in selected five districts, which stated that no inspection of MDM was conducted during 2011-14 by any officer.</li> </ul>
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>There was shortfall in inspection of MDM by 40% &amp; 58% respectively in 2011-12, 2012-13. Also out of selected 10 districts, in 8 districts no such inspection of MDM was carried out.</li> </ul>
<b>J &amp; K</b>	<ul style="list-style-type: none"> <li>There were shortfall in inspection of MDM ranged between 34% and 54% during the period 2011-14.</li> </ul>
<b>Assam</b>	<ul style="list-style-type: none"> <li>In 62 schools, out of 64 selected schools MDM was not inspected by officials.</li> </ul>
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>Shortfall of 2141 inspections were noticed.</li> </ul>
<b>Tamilnadu</b>	<ul style="list-style-type: none"> <li>There were total of 2077 inspections were shortfall.</li> </ul>
<b>Gujarat</b>	<ul style="list-style-type: none"> <li>During 2011-14, out of the 76 selected schools jointly visited by audit, 66 schools had not been inspected at all by the MDM authorities.</li> </ul>
<b>Andaman &amp; Nikobar</b>	<ul style="list-style-type: none"> <li>There were occasional inspections by state level authorities. Also in the case of inspection of the DDO's there was neither any inspection schedule nor the finding documented.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>Out of the 28 school test checked no inspection of MDM was carried out by the official.</li> </ul>
<b>4.9: Rashtriya Madhyamik Shiksha Abhiyan (RMSA)</b>	
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>In 10 selected district and schools records related to monitoring was not maintained in eight<sup>46</sup> High Schools (HSs) and nine<sup>47</sup> Higher Secondary Schools (HSSs).</li> </ul>
<b>Assam</b>	<ul style="list-style-type: none"> <li>Gram Sabhas &amp; Gram Panchayats were not involved in the monitoring. No separate monitoring for TSP was done.</li> </ul>

<sup>45</sup> Vadodara and Valsad

<sup>46</sup> Barwani: Pisawal, Betul: Hamalpur, Chhindwara: Hanotiya, Dhar: Kukshi, Dindori: Raipura, Mandla: Ghugri, Ratlam: Rattagiri, Seoni: Bhooma Girls

<sup>47</sup> Balaghat: Ukva, Barwani: Girls, Sendhwa, Betul: Chicholi, Chhindwara: MLB, Chhindwara, Dindori: Prachin Dindori, Khargone: Bhagyapura, Mandla: Kodilinga, Ratlam: Excellence, Seoni: Chhapara

<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>In 10 districts, neither monitoring was conducted by selected District Project Coordinators nor field visits, inspections and samples checks were undertaken on regular basis.</li> </ul>
<b>Odisha</b>	<ul style="list-style-type: none"> <li>Separate mechanism was not established for monitoring.</li> </ul>
<b>Sikkim</b>	<ul style="list-style-type: none"> <li>Both the Academic and Building sub-Committees were not formed at School level in four schools out of test checked schools (8 schools) to assist the SMDC.</li> <li>Two<sup>48</sup> schools out of eight schools visited were not having record of meetings of SMDC.</li> </ul>
<i>4.11: Information and Communication Technology (ICT)</i>	
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>CEP for 2013-14 was prepared but CEP prior to 2013-14 was not provided to audit.</li> <li>Perspective Plan/ CEP and Annual Work Plans prepared for various components of the Scheme and for TSP component separately under the Scheme were not furnished to Audit.</li> <li>The State Government has not constituted monitoring committee at any level.</li> </ul>
<b>Kerala</b>	<ul style="list-style-type: none"> <li>Evaluation by external agency was not conducted.</li> </ul>
<b>Gujarat</b>	<ul style="list-style-type: none"> <li>No external impact assessment was undertaken.</li> </ul>
<b>Assam</b>	<ul style="list-style-type: none"> <li>Absence of monitoring at State/district level.</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>Web Portal was not developed at district and school level.</li> <li>A third party Impact study conducted during 2013-14 in 250 Government Schools across Rajasthan by M/s Planman Consulting India Pvt. Ltd. revealed that there are only 29.2 percent of the schools which have policy to promote ICT based education and only 16 percent of the schools have special academic department for promoting ICT based education in the State.</li> </ul>

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<sup>48</sup> Sakyong SS, West Sikkim & Namchey Bong SS, East Sikkim

## Annex 46 (ii)

(Refer to para no. 5.2.7:State level monitoring)

State	Observations
<b>4.12: National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases &amp; Stroke (NPCDCS)</b>	
Maharashtra and Jharkhand	<ul style="list-style-type: none"> <li>Management Information System (MIS) was not developed by State and development was in progress in Kerala and Odisha for communication of progress report of scheme.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>NCD Cell has not constituted the monitoring Cell.</li> </ul>
Maharashtra	<ul style="list-style-type: none"> <li>The mass media campaigns were not arranged by State Government during 2011-12. During 2012-13 and 2013-14 the campaign only for Warning signs of cancer/diabetes/CVD/ Stroke etc was carried out.</li> </ul>
Assam	<ul style="list-style-type: none"> <li>Separate Monitoring of NPCDCS was not carried out during 2011-14.</li> <li>During 2011-14, only ten monitoring/review meetings were carried out by the prescribed structure but monitoring/review of NPCDCS was not carried out.</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>Field observations were not carried out at any level due to lack of vehicles for field visits.</li> </ul>
Madhya Pradesh	<ul style="list-style-type: none"> <li>Details of patients to whom follow-up, physiotherapy and counselling was provided at NCD clinics were not reported.</li> <li>Quarterly progress reports were not being sent to Central NCD cell.</li> <li>Review meetings at State level were not organized on a quarterly basis.</li> <li>Independent evaluation of the programme and surveillance of NCD risk factors was not organized by the State NCD cell during the year 2011-12 to 2013-14.</li> </ul>
Bihar	<ul style="list-style-type: none"> <li>The State Government/State Level Implementing society (SLIS) constituted NCD cell headed by nodal officer at State and district level for regular monitoring and review of implementation of programmes under NPCDCS. But no specific observations arising out of review/monitoring was pointed out by the SHSB to take corrective action.</li> </ul>
<b>4.13: National Programme for Health Care for the Elderly (NPHCE)</b>	
Assam, Maharashtra	<ul style="list-style-type: none"> <li>Management Information System (MIS) was not developed by State for communication of progress report of scheme.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>Only quarterly meetings with Nodal officer were being held</li> </ul>
Maharashtra	<ul style="list-style-type: none"> <li>No monitoring was carried out during 2011-12.</li> <li>State Government did not make formats for reporting during 2011-14. The formats received from Centre during 2013-14 are being used by State Government for reporting.</li> <li>No review of programme was started so far by State Government.</li> </ul>
Jharkhand	<ul style="list-style-type: none"> <li>There was no of monitoring existed in the State NCD Cell.</li> </ul>
Madhya Pradesh	<ul style="list-style-type: none"> <li>Reporting was being done from SHC to State NCD Cell through various centres in respect of number of elderly patients attended OPD, admitted in wards and number of lab test performed were being reported only. Information related to total number of rehabilitation services, supportive appliances provided, total number of screened people &amp; provided health card, home based care etc. provided to elderly were not being reported.</li> <li>At the State level progress reports were received from districts but quarterly progress reports were not being sent to Central NCD cell.</li> <li>Review meetings at State level were not organized on a quarterly basis. Independent evaluation of various components of the programme was not conducted by the State NCD cell during the year 2011-12 to 2013-14.</li> </ul>
Bihar	<ul style="list-style-type: none"> <li>Despite existence of NCD cell headed by Nodal Officer at State and district level for regular monitoring at weekly interval, no monitoring of NPHCE was carried out.</li> </ul>
<b>4.15: Infrastructure Maintenance Scheme (IMS)</b>	
Tripura	<ul style="list-style-type: none"> <li>No monitoring mechanism was devised.</li> </ul>
Sikkim	<ul style="list-style-type: none"> <li>State Government had not created any monitoring team as of September 2014. Further, number of infrastructure created such as staff quarters at PHSCs,</li> </ul>

	nursing training centres etc. and other assets like vehicles/machineries were lying idle for a long time depriving rural population of health care facilities.
Odisha	<ul style="list-style-type: none"> <li>• During 2011-14, the Monitoring Committee met 15 times to discuss issues like timely submission and compilation of PIP, utilization of funds, quality service delivery etc, but the copies of the proceedings of the meeting were not produced to audit.</li> </ul>
<b>4.12 Immunisation</b>	
Sikkim	<ul style="list-style-type: none"> <li>• Despite regular monitoring of the programme as stated by the concerned authority, the SHS and DHSs failed to achieve 100 <i>per cent</i> achievement of routine immunisation and registration of pregnant women for check-up.</li> <li>• Regular visits by higher authorities to monitor performance at PHSCs level were very poor ranging from nil to ten visits in respect of nine sub-centres test checked in audit</li> </ul>
Maharashtra	<ul style="list-style-type: none"> <li>• At State level no structure was formed to monitor, review of the implementation and review of Immunisation programme.</li> </ul>
Tripura	<ul style="list-style-type: none"> <li>• Only 7 meetings were held, though the committee expressed its concern over non-achievement of full immunization targets and stressed upon all emphasis on full immunization during 2011-12 to 2013-14 but the field results revealed that full immunisation was yet to be achieved.</li> </ul>
Rajasthan	<ul style="list-style-type: none"> <li>• Monitoring was done at state level by Project Director, Immunization and at District level by RCHO.</li> <li>• During monitoring, mismatch of expenditure was intimated to audit by Project Director, Immunization as major irregularity.</li> </ul>
Odisha	<ul style="list-style-type: none"> <li>• Monitoring of Immunization programme is being conducted by the State level officials regularly and review is also being held quarterly.</li> <li>• During 2011-14, 138 meetings were held for monitoring where as reviews were held on 11 occasions.</li> </ul>



# **List of Abbreviations**

## LIST OF ABBREVIATIONS

<b>ABs</b>	Autonomous Bodies
<b>AICTE</b>	All India Council for Teacher Education
<b>AMG</b>	Annual Maintenance Grant
<b>AMU</b>	Aligarh Muslim University
<b>ANC</b>	Antenatal Check-up
<b>ANM</b>	Auxiliary Nurse Midwife
<b>APRs</b>	Annual Performance Reports
<b>ARI</b>	Acute Respiratory Infection
<b>ARS</b>	Arogya Raksha Samiti
<b>ARSH</b>	Adolescent Reproductive and Sexual Health
<b>ASHA</b>	Accredited Social Health Activist
<b>ATR</b>	Action Taken Report
<b>AWP&amp;B</b>	Annual Work Plan & Budget
<b>AYUSH</b>	Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy
<b>BCG</b>	Bacillus Calmette Guerin (vaccination for tuberculosis)
<b>BE</b>	Budget Expenditure
<b>BEMONC</b>	Basic Emergency Obstetric & Newborn Care
<b>BITE</b>	Block Institutes of Teacher Education
<b>BMOH</b>	Block Medical Officer of Health
<b>BMOH</b>	Block Medical Officers of Health
<b>BPL</b>	Below Poverty Line
<b>BPM</b>	Block Programme Manager
<b>BSCs</b>	Blood Storage Centres
<b>BTC</b>	Bodoland Territorial Council
<b>CBD</b>	Convention on Biological Diversity
<b>CCRAS</b>	Central Council for Research in Ayurvedic Sciences
<b>CCRH</b>	Central Council for Research in Homoeopathy
<b>CCRUM</b>	Central Council for Research in Unani Medicine
<b>CEO</b>	Chief Education officer
<b>CEP</b>	Computer Education Plan
<b>CHC</b>	Community Health Centre
<b>CMHO</b>	Chief Medical and Health Officer
<b>CSS</b>	Central Assistance Scheme
<b>CVD</b>	Cardio Vascular Disease
<b>DDO</b>	Drawing and Disbursing Officer
<b>DFWB</b>	District Family Welfare Bureau

<b>DHE</b>	Department of Higher Education
<b>DHO</b>	District Health Officer
<b>DHs</b>	District Hospital
<b>DHS</b>	District Health Society
<b>DIET</b>	District Institutes for Teacher Education
<b>DISE</b>	District Information System for Education
<b>DLMC</b>	District Level Monitoring Committee
<b>DPC</b>	District Programme Coordinator
<b>DPO</b>	District Programme Officer
<b>DPT</b>	Diphtheria, Pertussis and Tetanus
<b>DSEL</b>	Department of School Education & Literacy
<b>DT</b>	Diphtheria and Tetanus
<b>ET</b>	Education Technology
<b>FPs PIP</b>	Flexible Pool for State PIPs
<b>FRU</b>	First Referral Unit
<b>FVC</b>	Fully Vouched Contingent
<b>GFR</b>	General Financial Rules
<b>GHS</b>	Girls High School
<b>GJS, GUP, GJS, GJC, GSSS</b>	Name of the School
<b>GOI</b>	Government of India
<b>GTA</b>	Gorkha land Territorial Administration
<b>HE</b>	Higher Education
<b>HFWTC</b>	Health & Family Welfare Training Centre
<b>HSS</b>	Higher Secondary Schools
<b>ICSSR</b>	Indian Council of Social Science and Research
<b>ICT</b>	Information and Communication Technology
<b>IEC</b>	Information Education & Communication
<b>IFA</b>	Iron Folic Acid
<b>IGNOU</b>	Indira Gandhi National Open University
<b>IMS</b>	Infrastructure Maintenance Scheme
<b>IPHS</b>	Indian Public Health Standards
<b>IPV</b>	Inactivated Polio Vaccine
<b>IT</b>	Information Technology
<b>IUCD</b>	Intra Uterine Contraceptive Device
<b>IUD</b>	Intra Utrine Device
<b>JMI</b>	Jamia Millia Islamia
<b>JRHMS</b>	Jharkhand Rural Health Mission Society

<b>JSPP</b>	Jharkhand Siksha Pariyojana Parishad
<b>JSY</b>	Janini Surksha Yojna
<b>KGBV</b>	Kasturba Gandhi Balika Vidhyalaya
<b>LHV</b>	Lady Health Visitor
<b>LMP</b>	Last menstrual Period
<b>LWE</b>	Left Wing Extremism
<b>M/o HUPA</b>	Ministry of Housing and Urban Poverty Alleviation
<b>M/o MSME</b>	Micro Small and Medium Enterprises
<b>MBs</b>	Measurement Books
<b>MCDs</b>	Minority Concentration Districts
<b>MCSGs</b>	Model Cluster School for Girls
<b>MDM</b>	Mid-day-Meal
<b>MFP</b>	Mission Flexible Pool
<b>MH&amp;FW</b>	Ministry of Health & Family Welfare
<b>MHRD</b>	Ministry of Human Resource Development
<b>MIS</b>	Management Information System
<b>MME</b>	Management Monitoring and Evaluation
<b>MMU</b>	Mobile Medical Unit
<b>MOs</b>	Medical Officers
<b>MOTA</b>	Ministry of Tribal Affairs
<b>MPHW</b>	Multi Purpose Health Worker
<b>NBCC</b>	New Born Care Corner
<b>NBSUs</b>	New Born Stabilization Units
<b>NCD</b>	Non Communicable Disease
<b>NCLPR</b>	Non Lapsable Central Pool of Resource
<b>NCTE</b>	National Council for Teacher Education
<b>NGO</b>	Non Government Organisation
<b>NHM</b>	National Health Mission
<b>NLCPTF</b>	Non Lapsable Pool of TSP Funds
<b>NMC</b>	National Monitoring Committee
<b>NPCDCS</b>	National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Disease and Stroke
<b>NPE</b>	National Policy on Education
<b>NPEGEL</b>	National Programme for Education of Girls at Elementary Level
<b>NPHCE</b>	National Programme for Health Care for the Elderly
<b>NRHM</b>	National Rural Health Mission
<b>NSV</b>	Non-Scalpel Vasectomy
<b>NUHM</b>	National Urban Health Mission

<b>OBC</b>	Other Backward Class
<b>OPD</b>	Out Patient Department
<b>OPV</b>	Oral Polio Vaccine
<b>ORS</b>	Oral Rehydration Solution
<b>PAB</b>	Project Approval Board
<b>PAC</b>	Public Accounts Committee
<b>PCTS</b>	Pregnancy & Child Tracking System
<b>PG</b>	Post Graduate
<b>PH</b>	Public Health
<b>PHC</b>	Primary Health Centre
<b>PHN</b>	Public Health Nurse
<b>PHSC</b>	Primary Health Sub Centre
<b>PM</b>	Programme Manager
<b>PMO</b>	Prime Minister Office
<b>PNC</b>	Post natal check-up
<b>PPI</b>	Pulse-Polio Immunization
<b>PS</b>	Primary school
<b>PWDs</b>	Persons With Disabilities
<b>RCEE</b>	Rajasthan Council of Elementary Education
<b>RCH</b>	Reproductive Child Health
<b>RCHFP</b>	Reproductive Child Health Flexible Pool
<b>RCHO</b>	Reproductive and Child Health Officer
<b>RE</b>	Revised Expenditure
<b>RKS</b>	Rogi Kalyan Samiti
<b>RMP</b>	Registered Medical Practitioner
<b>RMSA</b>	Rashtriya Madhyamik Shiksha Abhiyan
<b>RTE</b>	Right to Education
<b>SC</b>	Schedule Caste
<b>SC</b>	Standing Committee
<b>SCERT</b>	State Council for Educational Research & Training
<b>SCSP</b>	Schedule Caste Sub Plan
<b>SE&amp;L</b>	School and Elementary Education
<b>SEMIS</b>	Schedule Tribes Education Management Information System
<b>SFWB</b>	State and District Family Welfare Bureau
<b>SHC</b>	Sub Health Centre
<b>SHS</b>	State Health Society
<b>SHSB</b>	State health Society Bihar
<b>SIERT</b>	State Institute for Education Research & Training
<b>SIHFW</b>	State Institute of Health and Family Welfare

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<b>SMDC</b>	School Management & Development Committee
<b>SNCU</b>	Special New Born Care Unit
<b>SSA</b>	Sarva Shiksha Abhiyan
<b>ST</b>	Scheduled Tribe
<b>STF</b>	State Task Force
<b>STNM</b>	Sir Thodup Namgyal Memorial Hospital
<b>TBA</b>	Traditional Birth Attendant
<b>TCCs</b>	Tertiary Cancer Centres
<b>TD</b>	Tetanus Dioxide
<b>TES</b>	Teacher Education Scheme
<b>TOTs</b>	Trainer of Trainees
<b>TSP</b>	Tribal Sub-Plan
<b>TT</b>	Tetanus Trioxide
<b>UCs</b>	Utilization Certificates
<b>UFWCs</b>	Urban Family Welfare Centres
<b>UGC</b>	University Grants Commission
<b>UHPs</b>	Urban Health Posts
<b>UIP</b>	Universal Immunization Programme
<b>UPS</b>	Upper Primary School
<b>UTs</b>	Union Territories
<b>WIL</b>	Webel Informatics Limited

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