

Annex-I

(Refer to para 2.1.4: Audit Sampling)

List of selected 356 Blocks of selected 132 Districts

Jammu & Kashmir	
District	Selected Block
Leh	Leh
	Khalsi
Kargil	Kargil
	Sanku
Punch	Mendhar
	Haveli
Rajauri	Budhal
	Rajauri
Reasi	Gool-Gulabgarh
	Reasi
Anantnag	Kokernag
	Pahalgam

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

Manipur	
District	Selected Block
Senapati	Mao-Maram
	Purul
Churachandpur	Churachandpur
	Churachandpur North
Ukhul	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
Surajpur	Surajpur
	Pratappur
Balram Pur	Wadrafanagar
	Ramanujganj

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

Assam	
District	Selected Block
Kokrajhar	Kokrajhar (Pt)
	Gossaigaon (Pt)
Goalpara	Balijana
	Dudhnai

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

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

	Chanan
Kaimur (Bhabua)	Adhaura
	Chainpur
	Bhabua

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

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

Simdega	Thethaitangar
	Simdega
Pashchimi Singhbhum	Chakradharpur
	Chaibasa
	Bandgaon
	Khuntpani

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

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

	Ghughari
Chhindwara	Jamai
	Harrai
	Tamia
Seoni	Lakhnadon
	Ghansaur
Balaghat	Baihar
	Paraswada

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

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

Rajasthan	
District	Selected Block
Alwar	Rajgarh
	Thanagazi
	Laxmangarh
Karauli	Todabhim

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

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

	Gangavalli
	Kolathur
Namakkal	Kollihills
	Namagiripet
	Sendamangalam
	Vennandur
The Nilgiris	Gudalur
	Kotagiri
Dharmapuri	Pappireddipatti
	Harur

West Bengal	
District	Selected Block
Darjeeling	Phansidewa
	Darjeeling Pulbazar
	JorebunglowSukiapokhri
Jalpaiguri	Kalchini
	Mal
	Dhupguri
Barddhaman	Jamalpur
	Memari - I
	Kalna - II
	Memari - II
Bankura	Ranibundh
	Raipur
	Chhatna
	Khatra
Puruliya	Kashipur
	Bundwan
	Manbazar - II
	Balarampur
PaschimMedinipur	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
	Total	132	356

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)
Category I	Ministry/Departments with no obligation for Earmarking funds under TSP	0.0
Category II	Ministries/Departments Required to do partial Earmarking (less than 7.5% of their Plan Outlays)	--
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
Category III	Ministries/Departments which will be required to Earmark between 7.5 to 8.2% of their plan outlays	
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
Category IV	Ministries/Departments which will be required to Earmark more than 8.2% of their plan outlays under TSP	--
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
Total amount of Short release					11645.65

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
	Total	9766.19	778.89	645.41	
IGNOU	2012-13	55.00	4.13	4.13	0
	2013-14	111.50	8.36	6.38	1.98
	Total	166.50	12.49	10.51	
AICTE	2013-14	412.50	30.94	27.75	3.19
	Total	412.50	30.94	27.75	
				Total	138.65

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
Total		725.00	67.30	24.27	
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
Total		275.00	17.75	5.12	
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
Total		14136.00	1391.77	1437.09	
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
Total		4081.00	448.35	94.79	
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
Total		31790.52	3700.28	2834.05	
Grand Total		51007.52	5625.45	4395.32	
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					1353.75
Total Excess release					-123.62

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	-	-	-	-
Total			2.00	-	-	-	-	
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	-	-	-	-
Total			-	9.87	-	-	-	33.51
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	-	-
Total			-	2.92	-	27.38	-	-
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	-	-	-	-
Total			-	90.14	-	-	-	-
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	-	-	-	-
	Total	-	262.00	-	-	-	-
	Grand Total	49 cases	366.93	7 cases	27.38	3 cases	33.51
` 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"> 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.
Bihar	RMSA	<ul style="list-style-type: none"> 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.
Daman & Diu	MDM, SSA and RMSA	<ul style="list-style-type: none"> 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.
Gujarat	SSA, RMSA, MDM and ICT	<ul style="list-style-type: none"> 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.
Jharkhand	MDM & SSA	<ul style="list-style-type: none"> No separate records were maintained distinguishing expenditure under TSP, SCSP and General.
Karnataka	MDM & RMSA	<ul style="list-style-type: none"> There was no separate allocation for TSP component at district and school level.
Madhya Pradesh	SSA, MDM, RMSA & TES	<ul style="list-style-type: none"> Neither separate records of expenditure were maintained at any level nor separate utilisation certificate were submitted to GOI for TSP funds.
Manipur	SSA, MDM, RMSA & TES	<ul style="list-style-type: none"> Department did not maintain separate accounts for funds earmarked for TSP.
Rajasthan	RMSA MDM	<ul style="list-style-type: none"> 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. No separate accounts were maintained at district level.
Tamilnadu	RMSA TES	<ul style="list-style-type: none"> The funds received have been kept in a pooled account. No separate account is maintained to watch the expenditure under TSP. 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.
Andhra Pradesh	SSA	<ul style="list-style-type: none"> 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.
Jharkhand	SSA	<ul style="list-style-type: none"> 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.
Kerala	MDM, ICT & TES	<ul style="list-style-type: none"> 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.

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"> 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. Further, separate records of expenditure were not maintained. No separate utilization certificate was submitted to GOI or State Government for TSP funds.
	IMS	<ul style="list-style-type: none"> 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. 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.
Jharkhand	NPCDCS	<ul style="list-style-type: none"> 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.
	FPsPiP	<ul style="list-style-type: none"> 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.
Assam	NPCDCS	<ul style="list-style-type: none"> 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.
Odisha	NPCDCS	<ul style="list-style-type: none"> 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.
	NPHCE	<ul style="list-style-type: none"> 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
	FPSPiPs	<ul style="list-style-type: none"> No segregation of TSP component of allocation vis-a -vis expenditure
Jammu and Kashmir	NPHCE	<ul style="list-style-type: none"> Separate accounts of NPHCE were not maintained in Leh district in 2011-12.
Karnataka	IMS	<ul style="list-style-type: none"> 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.
Sikkim	IMS	<ul style="list-style-type: none"> The Department had not maintained separate accounts for the fund received from GOI for TSP for implementation of IMS in the State
Rajasthan	Immunization	<ul style="list-style-type: none"> No separate expenditure was booked for TSP
Bihar	Immunization	<ul style="list-style-type: none"> The separate allocations under TSP for Immunisation during the period 2011-14 were not received. Separate records of expenditure were not maintained.
	FPSPiPs	<ul style="list-style-type: none"> 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.
Tamilnadu	FPSPiPs	<ul style="list-style-type: none"> The State Society has not maintained separate accounts for TSP component. Consequently, the Annual Accounts does not reflect the receipts and expenditure under TSP.

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

Annex 10(i)

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

Name of State	Name of Scheme	Observations
Gujarat	SSA	<ul style="list-style-type: none"> 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.
Chhattisgarh	SSA and RMSA	<ul style="list-style-type: none"> 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.
Andhra Pradesh	SSA ICT	<ul style="list-style-type: none"> 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-end¹ of the respective year. 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.
Tripura	MDM, RMSA, ICT, TES	<ul style="list-style-type: none"> 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. Out of the State share of ₹ 56.73 lakh, only ₹ 36.25 lakh was released by the State during 2011-12 to 2013-14.
Sikkim	RMSA	<ul style="list-style-type: none"> 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 & 2010-11 was released by GOI only during March 2014.

¹ ₹ 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"> No funds were released by Government of India under the NPCDCS and NPHCE during 2012-13 and 2013-14
Kerala	NPHCE	<ul style="list-style-type: none"> In seven CHCs/PHCs in Idukki District, GOI did not release any funds under TSP during the period 2011-14. No scheme was implemented in seven CHCs/PHCs Idukki District.
Assam	NPHCE	<ul style="list-style-type: none"> During 2011-14, no fund was released by the MHFW under TSP.
	Immunization	<ul style="list-style-type: none"> No fund under TSP for immunization was received during 2011-14.
	FPSPiPs	<ul style="list-style-type: none"> No fund under TSP for RCHFP was received by during 2011-14.
Jharkhand	NPHCE	<ul style="list-style-type: none"> GOI did not release funds under TSP in NPHCE for 2011-14.
	Immunization	<ul style="list-style-type: none"> GOI and State did not release funds under TSP for Immunisation during 2011-12 and 2012-13.
Madhya Pradesh	IMS	<ul style="list-style-type: none"> Under the three components viz. Training ANM/LHV, HFWTC and Training of MPWs, GOI did not released any grant under TSP.
	Immunization	<ul style="list-style-type: none"> During the year 2011-12 to 2013-14 under Immunization no earmarked fund for TSP was released by GOI.
Karnataka	Immunization	<ul style="list-style-type: none"> No fund was released by GOI for TSP under the scheme during the period 2011-12 to 2013-14.
Rajasthan	Immunization	<ul style="list-style-type: none"> No TSP fund was released by the GOI during 2011-12 to 2013-14.
Sikkim	Immunization	<ul style="list-style-type: none"> No funds were provided by the GOI for immunisation programme under TSP.
Maharashtra	NPCDCS	<ul style="list-style-type: none"> No funds were released by Government of India during 2012-13.
	NPHCE	<ul style="list-style-type: none"> No funds were released by Government of India during 2011-12 to 2013-14.
	IMS	<ul style="list-style-type: none"> No funds were released by Government of India during 2011-12 to 2013-14.
	Immunization	<ul style="list-style-type: none"> No funds were released by Government of India during 2011-12 to 2013-14.
	FPSPiPs	<ul style="list-style-type: none"> No funds were released by Government of India during 2011-12.

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"> The State Government has not released its share of ₹ 1.46 crore (25 per cent) during 2012-13. 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.
Assam	SSA,RMSA ,MDM,ICT, TES	<ul style="list-style-type: none"> No State share, corresponding to the fund released by GOI under TSP, was received during 2011-14.
Jammu & Kashmir	RMSA	<ul style="list-style-type: none"> 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.
Jharkhand	RMSA	<ul style="list-style-type: none"> The GOI released ₹ 136.77 crore during 2011-14 but the State Government did not release its share.
Madhya Pradesh	TES	<ul style="list-style-type: none"> State share was not released during the year 2011-12.
Manipur	SSA, MDM & TES	<ul style="list-style-type: none"> The contribution of State share for TSP could not be made available to audit for the period 2011-14 except for RMSA.
Karnataka	TES	<ul style="list-style-type: none"> State Government did not release the State share during 2011-14.

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"> 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.
	RMSA	<ul style="list-style-type: none"> 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.
	ICT	<ul style="list-style-type: none"> 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.
West Bengal	ICT, TES	<ul style="list-style-type: none"> 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. 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. The State Government released ₹8.46 lakh out of its share of ₹5.00 crore. 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). For the implementation of SCERT, State was to contribute 25 per cent share, however no share was released.
Sikkim	RMSA TES	<ul style="list-style-type: none"> 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. There was short receipt of state share of ₹43.82 lakh.
Jharkhand	SSA MDM	<ul style="list-style-type: none"> There was a delay ranging from four to seven months in releasing of funds by the State Government during 2011-14. There was a delay ranging from two to four months in releasing of funds by the State Government during 2011-14.
Karnataka	RMSA	<ul style="list-style-type: none"> The State released its share after 46 days, 72 days and 86 days during 2011-12, 2012-13 and 2013-14 respectively.
Maharashtra	SSA RMSA	<ul style="list-style-type: none"> State Government released its share during 2011-14 after a delay of 39 to 110 days. State Government released its share during 2011-14 after a delay of 65 to 192 days.
Manipur	MDM RMSA	<ul style="list-style-type: none"> 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. There were delays in release of State share ranging from 145 to 186 days.
Odisha	RMSA	<ul style="list-style-type: none"> There was delay of 15 to 59 days in transfer of share by the State during 2011-14.
Rajasthan	RMSA	<ul style="list-style-type: none"> It was noticed that State released their matching share for RMSA under Tribal Sub-plan with delay ranging between 17 to 148 days.

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

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
						Total	528.73

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"> 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. 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
Daman & Diu	SSA	<ul style="list-style-type: none"> GOI allotted ₹ 1.22 crore during the period 2011-12 to 2013-14 have not utilized.
Gujarat	MDM	<ul style="list-style-type: none"> 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.
Jammu & Kashmir	SSA MDM RMSA TES	<ul style="list-style-type: none"> The District/ level offices had not utilize the full funds and shortfall in utilization of SSA funds (CEOs²) during 2011-12 ranged between 19 % and 46% , 2012-13 17 % and 61 % and 2013-14 15 % and 35%. Funds received from GOI under TSP (2011-14) could not be utilized in full and unutilised/available funds between ranged between 33% to 65%. 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. During the period 2011-14, District Institute of Education and Trainings (DIETs) in the selected districts³ had not utilize the funds in full and shortfall in utilization of funds during 2011-12 & 2012-13 ranged between 0% to 100% and in 2013-14, 54% to 100%.
Madhya Pradesh	RMSA & SSA	<ul style="list-style-type: none"> 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. 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.
Rajasthan	TES	<ul style="list-style-type: none"> 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.
Tamilnadu	ICT	<ul style="list-style-type: none"> 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.
Andaman & Nicobar	ICT MDM	<ul style="list-style-type: none"> 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 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. 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.

² Anantnag, Kargil, Leh, Poonch , Rajouri and Reasi

³ 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"> Out of total available funds, during 2011-12 to 2013-14 saving was ranged from 77 per cent to 100 per cent. 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.
	NPHCE	<ul style="list-style-type: none"> 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. 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.
	FPSPIP	<ul style="list-style-type: none"> 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. 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.
Andhra Pradesh	NPCDCS	<ul style="list-style-type: none"> In the sampled focus district⁴ 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.
	NPHCE	<ul style="list-style-type: none"> The entire amount of ₹ 57.43 lakh received under TSP is lying unutilised at State NPCDCS Cell.
	FPSPIP	<ul style="list-style-type: none"> There were huge unspent balances of RKS (₹ 2.94 crore), AMG (₹ 2.65 crore) and UTF (₹ 68.14 lakh) in seven sample districts⁵, as of 31st March 2014. 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 31st March 2014.
Sikkim	NPCDCS	<ul style="list-style-type: none"> 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 & 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. Against the receipt of ₹ 3.14 crore from GOI during 2011-12, the State's share of

⁴ SPSR Nellore

⁵ 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"> 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. Against the receipt of ₹1.69 crore from GOI during 2011-12& 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.
Jammu and Kashmir	NPCDCS	<ul style="list-style-type: none"> 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>. 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.
	NPHCE	<ul style="list-style-type: none"> The tardy implementation of the scheme results in the non-utilization of available funds ranging from 41 to 80 <i>per cent</i>. 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.
	IMS	<ul style="list-style-type: none"> There was unspent balance of grant ranging from 10 to 21 <i>per cent</i>.
	Immunization	<ul style="list-style-type: none"> There were huge unutilized funds ranging from 29 to 69 <i>per cent</i> during 2011-12 to 2013-14.
	FPSPs	<ul style="list-style-type: none"> 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.
Odisha	IMS	<ul style="list-style-type: none"> 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.
Jharkhand	IMS	<ul style="list-style-type: none"> 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.
Rajasthan	Immunization	<ul style="list-style-type: none"> In 2013-14, release from GOI was ₹ 13.05 crore whereas expenditure was ₹8.95 crore. There was savings ₹4.10 crore.

Annex 14

(Refer to para no. 3.8.5: Other deficiencies)

Name of State	Observation
Manipur	<ul style="list-style-type: none">• 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.• 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).

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"> 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.
Jammu & Kashmir	<ul style="list-style-type: none"> 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. 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. 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. 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. 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.
Gujarat	<ul style="list-style-type: none"> 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 KGBVs⁶, 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 KGBVs⁷ were running in private rented buildings and two KGBVs in teachers' quarters⁸. During joint inspection of four KGBVs, Audit observed that - 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. 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. Only one bathroom and toilet was provided for 51 students and seven teachers in KGBV, Santrampur. RO plant and water cooler provided to KGBV, Khangela had not been installed and commissioned. 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.

⁶ 86 KGBVA prior to 2011-12 and three KGBVs during 2012-13

⁷ Dahod-Fatepura and Jhalod, Panchmahal -Khanpur, Santrampur and Shahera

⁸ 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">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).
Gujarat	<ul style="list-style-type: none">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 schools⁹ 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.During joint inspection, Audit observed that eight schools¹⁰ had no compound wall and toilet blocks of two schools¹¹ were found damaged and not usable. Thus, the security of students and proper basic infrastructural facilities in these schools were not ensured.

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

¹⁰ 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)

¹¹ 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"> • In two¹² selected districts, in one¹³ blocks and two schools the uniforms were not distributed.
Chhattisgarh	<ul style="list-style-type: none"> • 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.
Jharkhand	<ul style="list-style-type: none"> • 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. • 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. • Students upto class VIII of test-checked KGBVs were provided only one set of uniforms for entire period of 2011-14.
Jammu & Kashmir	<ul style="list-style-type: none"> • An amount of ₹2.68cror was released to CEO Anantnag for provisioning of uniforms to the students during 2013-14 on 29th and 31st 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.
Assam	<ul style="list-style-type: none"> • 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.
Andhra Pradesh	<ul style="list-style-type: none"> • 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.
Madhya Pradesh	<ul style="list-style-type: none"> • 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. • 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.

¹² Dhule and Nandurbar

¹³ 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"> 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. No regular teachers except in KGBV, Shahpura of Dindori Block were posted in KGBVs and Girls Hostels.
Jharkhand	<ul style="list-style-type: none"> Text books distributed to tribal children were not printed in local languages (Kurukh, Santhali, Ho). 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. 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.
Chhattisgarh	<ul style="list-style-type: none"> 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. 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.
Gujarat	<ul style="list-style-type: none"> 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.
Assam	<ul style="list-style-type: none"> 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).
Maharashtra	<ul style="list-style-type: none"> In during the scrutiny of records of nineteen schools in four¹⁴ 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.
Jammu & Kashmir	<ul style="list-style-type: none"> 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. 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.

¹⁴ 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"> • Vacancies in the post of Primary School teacher, Primary School Head teacher and Upper Primary School teacher varied from 19 to 34 per cent. • There were 68 per cent vacancies in the post of Upper Primary School Head Teachers.
Gujarat	<ul style="list-style-type: none"> • 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.
Assam	<ul style="list-style-type: none"> • 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.

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

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"> 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.
2	Assam	<ul style="list-style-type: none"> The shortfall in providing MDM at planning level ranged between 41 days and 53 days. 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. The unutilized balance of cooking cost ranged between ₹ 13.84 lakh and ₹ 653.61 lakh. 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. 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.
3	Andhra Pradesh	<ul style="list-style-type: none"> The information pertaining to required food grains, allocated foodgrains, required cooking cost, allocated cooking cost etc were not furnished
4	Rajasthan	<ul style="list-style-type: none"> In one school no MDM was provided to students due to non providing of funds. 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.
5	West Bengal	<ul style="list-style-type: none"> 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. 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.
6	Tripura	<ul style="list-style-type: none"> 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 & 66 % during 2011-12, 2012-13 & 2013-14 respectively. 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. 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. Cooking cost was also not provided to the schools to their requirement. 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). 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.

Annex 22

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

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> 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.
Assam	<ul style="list-style-type: none"> 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. 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.
Rajasthan	<ul style="list-style-type: none"> 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. Due to non execution of school strengthening works even after lapse of 17 to 28 months students were deprived from required facilities.
Tripura	<ul style="list-style-type: none"> 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.
Karnataka	<ul style="list-style-type: none"> 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 Test check of one school¹⁵ revealed that civil work started in January 2014 and earth work excavation commence only for five days and there was no further programme.
J&K	<ul style="list-style-type: none"> 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. 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.
Tamilnadu	<ul style="list-style-type: none"> In 2010-11, GOI has sanctioned 5893 civil works namely, construction of new school building, strengthening of schools, teachers quarters etc. 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). 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. 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
Gujarat,	<ul style="list-style-type: none"> 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. 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

¹⁵ 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 & innovative interventions)

Sl. No.	State	Observation
1.	Madhya Pradesh	<ul style="list-style-type: none"> In 20 schools of 10 districts grants were not provided by the State Government.
2.	Assam	<ul style="list-style-type: none"> In 8 test checked districts fund was not received from GOI.
3.	Odisha	<ul style="list-style-type: none"> 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.
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"> In 63 schools of 10 test checked districts, textbooks, workbooks and stationeries were not provided to any students including 11923 ST students. 211 ST girls students were not provided uniform in 3 test checked schools. 198 STs Students in two test checked schools, 27 ST students were not provided bicycles due to non availability of funds. 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. None of the students including 11923 ST students of 63 schools in 10 test checked districts were provided charges for boarding and lodging. 3511 ST students enrolled with 51 test checked schools were not provided stipend due to non availability of funds & administrative reasons.
7.	Maharashtra	<ul style="list-style-type: none"> 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.
8.	Andhra Pradesh	<ul style="list-style-type: none"> 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.
9.	Rajasthan	<ul style="list-style-type: none"> No text books, work books, stationeries, uniforms, footwear etc. were provided to enrolled ST students in 20 selected schools under RMSA.
10.	Chhattisgarh	<ul style="list-style-type: none"> Stipend was given to 94 to 98 <i>per cent</i> of ST students. Bicycle/wheel chair were distributed to 22 to 35 <i>per cent</i> of ST students No uniforms and charges of boarding and lodging were provided to any ST student. The facility of bicycle and wheelchairs to the students was provided partially.
11.	Jharkhand	<ul style="list-style-type: none"> 32120 ST student were enrolled were not with any articles/facilities.
12.	Manipur	<ul style="list-style-type: none"> No resource support to ST students by State Mission.

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"> • Wetest checked 12 higher/secondary schools in six selected districts. These schools received 10 computers each. Out of these 120 computers, • Four schools in two districts had no computers as indicated below: <ul style="list-style-type: none"> ○ In two schools¹⁶ in Burdwan, 19 computers and peripherals delivered in December 2012 and installed in January 2013 were stolen between June 2013 and June 2014. ○ 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. • Out of the remaining 80 computers, 25 (31 <i>per cent</i>) in five schools in three selected districts¹⁷ were out of order (as of June to September 2014). • 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).
2	Tripura,	<ul style="list-style-type: none"> • 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.
	Karnataka	<ul style="list-style-type: none"> • Out of the 16 test checked Government Secondary High Schools scheme was not implemented in 3 schools¹⁸ for want of own building and in remaining 13 schools scheme was implemented in various phases. • Joint physical verification revealed that only in three schools¹⁹, computer education was provided. In another 10 school²⁰ due to non supplied of monitor, computer education could not imparted to the students.
3	Rajasthan	<ul style="list-style-type: none"> • 10 computers etc. were provided to Government Sr. Secondary School, Jai Singhpura 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. • 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.

¹⁶ Mosagram High School and Nudipur Bhupendra Smriti Vidyamandir

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

¹⁸ GHS, Sambra (Belgaum), GHSS, Benchanamardi (Gokak), GHS, Agasanakallu (Chitrdurga)

¹⁹ GHS, Kasipura (Davangere), GHS, Gousianagar (Mysore), GHS, Mustur (Raichur)

²⁰ 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">• 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;• 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.• 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.• 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.
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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"> No dedicated teachers appointed. Idling of ICT facilities.
2.	Kerala,	4	9	-	-	<ul style="list-style-type: none"> Training to the students not imparted. Dedicated teachers not appointed.
3.	West Bengal	3 3	12 -	Yes No	No No	<ul style="list-style-type: none"> There were gaps which affected 3747 ST students.
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"> 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.

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"> • Training aspect in all selected three districts was totally ignored
Jharkhand	<ul style="list-style-type: none"> • In Ranchi district, no activity related to NPCDCS was observed due to non appointment of Oncologist. • In selected four²¹ CHCs, no activities were provided due to non-availability of sufficient space and medical & para medical staff.
Sikkim	<ul style="list-style-type: none"> • 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. • No training kits for distribution to each category of trainee were received at State NCD Cell.
Maharashtra	<ul style="list-style-type: none"> • The pool of master trainers was however not available with the State Government. • In Chandrapur and Gadchiroli District, training of NCD management was not provided to medical staff
Andhra Pradesh	<ul style="list-style-type: none"> • In sampled districts, training was to be imparting by medical or para medical professionals but only 475 ANMs were trained.
Assam	<ul style="list-style-type: none"> • Post of physiotherapist in all the five NCD districts remained vacant. • In Lakhimpur district, no arrangement existed to train the nurses for providing palliative and rehabilitative care
Jammu & Kashmir	<ul style="list-style-type: none"> • In the test checked districts (Kargil and leh), none of the medical and para medical professionals were trained during 2011-12 to 2013-14 • Out of 19 sanctioned NCD clinics, only 7 clinics were functional (3 in Doda, 2 in Leh and 2 in Udhampur districts).
Karnataka	<ul style="list-style-type: none"> • In Thumkur district, there was no doctor and nurses against sanctioned post of the doctor and nurses in NCD clinic. • No training kits were supplied by Central Level. • Staffs were appointed on contractual basis under NPCDCS.
Bihar	<ul style="list-style-type: none"> • Training to medical and para medical professionals was not scheduled. • Build up capacity of health care centre at district level was deficient in test checked districts.
Chhattisgarh	<ul style="list-style-type: none"> • In NCD Clinics of Bilaspur and Jashpur districts, there was shortfall in manpower as well as in the District NCD Cell.

²¹ Bero, Kanke , Mander and Namkum

Annex 27

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

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> • IEC material for translation, adoption and dissemination were not received from Central NCD cell during 2011-12 to 2013-14. • 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. • In nine test checked CHCs²² and 16 PHCs²³ 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.
Sikkim	<ul style="list-style-type: none"> • 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. • 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.
Karnataka	<ul style="list-style-type: none"> • Mass media messages for public awareness were not delivered as the same was not organized by the State. • No camps, posters, banners were used to educate people. • Annual check-up camps for the elderly at village level was not organized. • Special attention to home bound/ bedridden elderly persons were not provided
Chhattisgarh	<ul style="list-style-type: none"> • Out of the selected five blocks only one block (Pathalgaon) were published banners and posters for public awareness.

²² Damua, Dhanora, Harrai, Jamai, Kukshi, Namli, Pithampur, Sailana and Tamia

²³ 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"> • 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. • Weekly geriatric clinic was not conducted at PHC level. • Further, no separate rooms were earmarked in the said Ward for the provision of respite care to bed ridden elderly patient. • 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.
Andhra Pradesh (District Hospital, Nellore)	<ul style="list-style-type: none"> • 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 items²⁴ which are required were not available. Moreover records in this connection are not being maintained properly.
Madhya Pradesh	<ul style="list-style-type: none"> • In three District Hospitals²⁵, 9 CHC and 16 PHC, facilities were not equipped with complete set of machines and equipment.
West Bengal	<ul style="list-style-type: none"> • 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.
Karnataka	<ul style="list-style-type: none"> • Against the indent value of ₹ 3.05 lakh made for drugs and consumables, only value of ₹ 1.42 lakh of drugs were supplied.
Jharkhand	<ul style="list-style-type: none"> • 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.

²⁴ 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

²⁵ 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"> As per norms of 3225 trained professionals only 1391 professional were trained from SHC to DH 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. Test check of 3 DHs and 9 CHCs, revealed that facilities of sufficient staff was not available.
Maharashtra	<ul style="list-style-type: none"> 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.
Andhra Pradesh (District Hospital, Nellore)	<ul style="list-style-type: none"> Separate staff was not recruited for implementation of NPHCE hence medical professionals were not nominated for trainings.
Jammu & Kashmir	<ul style="list-style-type: none"> 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. 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.
Karnataka	<ul style="list-style-type: none"> Training calendars were prepared at District NCD and approved by DHO but not by State NCD cell. Training norms for NPHCE were same as NPCDCS. Medical officers and paramedical staff were provided training. Weekly geriatric clinics not arranged during 2011-12 to 2013-14.

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"> Shortfall in targets and achievement under immunisation coverage.
Jharkhand	<ul style="list-style-type: none"> 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. 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.
Tripura	<ul style="list-style-type: none"> 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.
Manipur	<ul style="list-style-type: none"> 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.
Madhya Pradesh	<ul style="list-style-type: none"> 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>.
Sikkim	<ul style="list-style-type: none"> In SHS & DHS (East & West), shortfall in full immunisation was ranged from 8 to 10 <i>per cent</i> and 5 to 26 <i>per cent</i> respectively. 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). 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.
Assam	<ul style="list-style-type: none"> No fund under TSP for immunization was received by MD, NRHM during 2011-14. Shortfall in achievement under immunisation ranged from 12 to 23 <i>per cent</i> compared to the targets during 2011-14. 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).
Jammu & Kashmir	<ul style="list-style-type: none"> 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 six²⁶ 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.
Bihar	<ul style="list-style-type: none"> 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.
Odisha	<ul style="list-style-type: none"> 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. 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.
Gujarat	<ul style="list-style-type: none"> 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

²⁶ 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"> • 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.
Chhattisgarh	<ul style="list-style-type: none"> • 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. • 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. • 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. • 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. • 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. • 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. • 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>) • 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.
Rajasthan	<ul style="list-style-type: none"> • 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. • 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.

Annex 31

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

State	Observations												
Jharkhand	<ul style="list-style-type: none"> Out of total 22,52,825 registered pregnant women, 5,51,594 (24 per cent) received 26th week checkups and 14,66,892 (65 per cent) received 32nd week checkups during 2011-12 to 2013-14. Data of 36th 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. 												
Tamilnadu	<ul style="list-style-type: none"> Shortfall in antenatal check-ups, post-partum check-ups etc. against the registered pregnant women during 2011-12 to 2013-14. 												
Assam	<ul style="list-style-type: none"> There were huge gaps between the pregnant women registered, appeared for 1st check-up and subsequent check-ups (2nd to 4th check-up) Reasons for decrease in number of pregnant women in subsequent check-ups after registration was not on record. 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. 												
Gujarat	<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%											
Madhya Pradesh	<ul style="list-style-type: none"> 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 26th to 36th week during the pregnancy and 21 to 23 per cent women were provided with ANC check-up during 2011-14. 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. 												
Chhattisgarh	<ul style="list-style-type: none"> 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. During 2011-12 to 2013-14, per centage of total registered pregnancy women who received PNC ranged between 78 to 92 per cent. 												
West Bengal	<ul style="list-style-type: none"> 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. 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. 												
Sikkim	<ul style="list-style-type: none"> 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 												

	<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"> • 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. • 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 (26th, 32nd week and 36th week) registration of pregnant women.
Jammu & Kashmir	<ul style="list-style-type: none"> • At State level, out of total registered pregnant women 44 to 50 <i>per cent</i> women did not receive ANC Check up within 12th weeks and 38 to 61 <i>per cent</i> of pregnant women did not receive ANC check up between 12th and 36th week of pregnancy. • In test checked four²⁷ 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. • 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. • 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.
Tripura	<ul style="list-style-type: none"> • 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.
Maharashtra	<ul style="list-style-type: none"> • Out of the total pregnant women registered nearly 67% turned up for checkup during pregnancy and further post partum check-ups.
Manipur	<ul style="list-style-type: none"> • 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. • Out of 64,613 of the registered women, 32,245 were not administered with TD (48.55 <i>per cent</i>).

²⁷ 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"> 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.
Rajasthan	<ul style="list-style-type: none"> During 2012-13, shortfall in training to Health Worker/ANMs was due to shortage of funds.
Tamilnadu	<ul style="list-style-type: none"> There was shortfall in training of ASHA between target fixed and achieved.
Jharkhand	<ul style="list-style-type: none"> 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. 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. Training programme for Immunisation were neither planned nor imparted for ASHA, TBA/RMP, PHN, Staff Nurse and BPM during 2011-14.
Sikkim	<ul style="list-style-type: none"> 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.
Maharashtra	<ul style="list-style-type: none"> 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. 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>.
Jammu & Kashmir	<ul style="list-style-type: none"> No training under immunization was given to ASHAS, RMT/TB/Public Health Nurses, Staff Nurses and Programme Managers during 2011-12 to 2013-14. 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.
Bihar	<ul style="list-style-type: none"> No training under immunisation programme was provided to Medical Officers in five²⁸ 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. The training to ASHAs was not provided in two test checked districts²⁹. Though training to ASHAs was conducted only in 2013-14 in four test checked districts³⁰. The Programme Managers of West Champaran, Bhagalpur, Bhabhua, Katihar & Kishanganj were not given training during 2011-14. 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.
Rajasthan	<ul style="list-style-type: none"> 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. Only 645 medical officers were imparted training of immunisation. ASHA and ANPs etc. were not provided training during the year 2011-12.

²⁸ Kishanganj, Katihar, W.Champaran (Betia), Bhagalpur & Kaimur (Bhabua)

²⁹ Bhagalpur & Katihar

³⁰ 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"> 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.
Gujarat	<ul style="list-style-type: none"> No vehicle was procured for State and District Family Welfare Bureaus under the Scheme during 2011-14 in 12 tribal districts.

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"> 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.
Sikkim	<ul style="list-style-type: none"> 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. 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.
Karnataka	<ul style="list-style-type: none"> 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. 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.
Rajasthan	<ul style="list-style-type: none"> 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. Out of 386 Sub-centres, 11 Sub-centres were established even where the population were less than 1000. Total 156 Sub-centres (Sawai Madhopur –58 and Udaipur – 98) were not having any ANM.

Annex 35

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

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> 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. Plans & activities, targets and achievements and supervision/monitoring reports of UFWCs and UHPs were not available at Directorate level.
West Bengal	<ul style="list-style-type: none"> In six test checked districts, UFWCs were not established except for one in Raghunathpur, Purulia to cater to the urban population.
Sikkim	<ul style="list-style-type: none"> Despite 31,091³¹ 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.
Karnataka	<ul style="list-style-type: none"> 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. All the staff appointed in Health Posts are contractual staff.
Rajasthan	<ul style="list-style-type: none"> Director, Family Welfare, Jaipur informed that a sum of ₹ 4.20 lakh was incurred in the State on contingency (Office Expenses) during 2011-12.

Annex 36

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

State	Observations
Madhya Pradesh	<ul style="list-style-type: none"> The department was unable to furnish information related to functional/non-functional training centre, sanctioned & 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. 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>. The post of principal was lying vacant in seven training schools out of nine training schools.
Jharkhand	<ul style="list-style-type: none"> 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
Chhattisgarh	<ul style="list-style-type: none"> 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.
Rajasthan	<ul style="list-style-type: none"> 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). 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.

³¹ 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"> 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. 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.
Jharkhand	<ul style="list-style-type: none"> No data was maintained regarding deliveries at home. In sampled 18 CHCs of five districts, out of total estimated 1,44,453 deliveries only 75,951 deliveries were conducted under institutional facilities.
Sikkim	<ul style="list-style-type: none"> 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. 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.
Jammu & Kashmir	<ul style="list-style-type: none"> Nil delivery was reported by six³² health facilities in Leh, Kargil and Reasi districts during 2011-12 to 2013-14. In selected six³³ districts, number of cases there has been delay in the payment of incentive JSY incentives ranging from one day to 470 days.
Assam	<ul style="list-style-type: none"> 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. JSY incentive were paid to 2,11,990 beneficiaries without ensuring mandatory 48 hours of post-delivery period in health centres.
Chhatisgarh	<ul style="list-style-type: none"> 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>.
Rajasthan	<ul style="list-style-type: none"> 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. 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. 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. In 10 selected district, as per Pregnancy, Child Tracking and Health Services

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

³³ 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"> The achievement of institutional delivery ranged from 30 to 37 <i>per cent</i> during 2011-14. Details are as under: <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>Total:</td> <td>258008</td> <td>87631</td> <td>26049</td> <td>34</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	Total:	258008	87631	26049	34
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(b) Lack of health facilities i.e. FRUs and 24X7 PHCs

State	Observation
Rajasthan	<ul style="list-style-type: none"> 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. 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. 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.
West Bengal	<ul style="list-style-type: none"> 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.
Jammu and Kashmir	<ul style="list-style-type: none"> 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>.
Madhya Pradesh	<ul style="list-style-type: none"> 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.
Kerala	<ul style="list-style-type: none"> 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.
Tripura	<ul style="list-style-type: none"> 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.
Gujarat	<ul style="list-style-type: none"> 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

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"> Status of supply & stock position with respect to ORS, Zinc, Antibiotics, Vitamin A and Iron & Folic Acid was not available as there was no such data with SHSB, Patna. 																				
Jammu and Kashmir	<ul style="list-style-type: none"> Status of medicines in the selected 35 CHCs/PHCs during 2011-12 to 2013-14 are as under: <ul style="list-style-type: none"> ORS was not available/received in all the three years 2011-12 to 2013-14 in 13 CHCs & PHCs, two years in four CHCs/PHCs and one year in five CHCs/PHCs. Zinc was not available/ received in all the three years in 32 CHCs/PHC and in two years in three PHCs. Antibiotics (cotrimoxazole) were not received in 20 CHCs/PHCs in all the three years and in four PHCs in two years Vitamin A was not available /received in 17 CHCs/PHCs for three years, eight for two years and in one CHC in one year). Iron & 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. 																				
Maharashtra	<ul style="list-style-type: none"> 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 																				
<i>(b) Lack of facilities in NBCC, SNCU and NBSU</i>																					
Assam	<ul style="list-style-type: none"> 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 average³⁴. 																				
Jammu and Kashmir	<ul style="list-style-type: none"> In the four³⁵ 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. <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"> 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). 																				

³⁴ Source: PIP Assam 2012-13 -Page 9³⁵ Kargil 47%, Poonch Nil, Rajouri Nil and Reasi 38%

Karnataka	<ul style="list-style-type: none"> 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.
Rajasthan	<ul style="list-style-type: none"> 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. 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. Out of 44 selected CHCs, NBSUs were established in 23 CHCs (15 FRUs and 8 Non FRUs). 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 Paediatricians. Thus, 12 NBSUs were not functional.
Tamilnadu	<ul style="list-style-type: none"> There was a short fall of 24% and 41% in achievement of Newborn Stabilization units during 2012-13 and 2013-14 respectively

Annex 39

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

State	Observations																				
(a) Inadequate training for family planning to Medical staff																					
Andhra Pradesh	<ul style="list-style-type: none"> Laparoscopic sterilisation and non-scalpel Vasectomy (NSV) training for medical officers were not imparted. 																				
Madhya Pradesh	<ul style="list-style-type: none"> Almost no training for family planning was planned during 2011-14. Further, only 62 laparoscopes were procured during 2011-12. Minilab Tubectomy was not available in 58 CHCs and NSV services were not available in 60 CHCs. 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. In seven test checked districts, 50 per cent budget could not be utilized during the year 2011-12 to 2013-14. 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. 																				
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>Fund position in respect of Training (₹ in lakh)</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"> 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. No targets were fixed during 2011-12 to 2013-14 for any family planning training programmes. Out of 22 districts, menstrual hygiene programme for promotion of menstrual hygiene among adolescent girls (10-19) was launched on pilot basis in only 10³⁶ districts under which the subsidized sanitary napkins are being distributed to adolescent girls. 	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"> 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. 																				

³⁶ Bandipore, Baramulla, Doda, Kathua, Kishtwar, Kupwara, Poonch, Rajouri, Ramban and Udhampur.

Gujarat	<ul style="list-style-type: none"> 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 SNs³⁷ (73 per cent) were lying unutilised till date (September-2014). There was a shortfall of 28.20 per cent in planned targets for female sterilisation services on fixed days at PHCs. Shortfall of 88.26 per cent in conducting number of NSV camps in PHCs. Minilap Training: shortfall of only 20 per cent in providing to MOs/MBBS at district level, and a shortfall of 100 per cent was found at CHCs and PHCs level.
<p>(b) Absence of Intra Uterine Device (IUD) and others:</p>	
Andhra Pradesh (2 district ³⁸)	<ul style="list-style-type: none"> IUD services at Health facilities were not available. Laparoscopic sterilization and IUD insertion trainings for Medical Officers/ANMs were not imparted.
West Bengal	<ul style="list-style-type: none"> 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.
Madhya Pradesh	<ul style="list-style-type: none"> The target for IUCD services could not be achieved during 2011-12 & 2013-14, however, the position was improved in 2012-13 and in connection with IUCD camps no target was planned.
Jammu and Kashmir	<ul style="list-style-type: none"> The shortfall in achievements of targets fixed for IUD service ranged from 41 to 56 per cent during 2011-12 to 2013-14 and none of IUD camps were organized during this period, though 4 camps were planned for 2013-14. 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. 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
Gujarat	<ul style="list-style-type: none"> in eight selected districts³⁹, there were shortfalls of 7.21 per cent in providing IUD services and 6.85 per cent in conducting IUD camps at district level, such shortfalls of 19.28 per cent and 10.15 per cent were found at PHCs level.
Rajasthan	<ul style="list-style-type: none"> Intra Uterine Device (IUD) camps were not planned in Rajasthan in PIPs 2011-12, 2012-13 and 2013-14.

³⁷ ₹ 10.08 lakh SNs in Surat district and ₹ 10.97 lakh SNs in Vadodara district

³⁸ Adilabad and Khammam

³⁹ 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)	Non establishment of ARSH	IEC activities
Jharkhand	<ul style="list-style-type: none"> Helpline for ARSH was not established. 	<ul style="list-style-type: none"> IEC activities for ARSH were not undertaken.
West Bengal	<ul style="list-style-type: none"> It was seen that no clinic had been organized at any test checked PHCs and SCs. 	-----
Jammu and Kashmir	<ul style="list-style-type: none"> Helpline for ARSH was neither planned nor created 	<ul style="list-style-type: none"> IEC activities were neither planned nor organised.
Gujarat	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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).
Chhattisgarh	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Information Education Campaign for ARSH was organised in Surajpur district in 2013-14, remaining district were not providing any facility under ARSH.
(b)	One day orientation workshop for Adolescent Reproductive Sexual Health (ARSH)	
Chhattisgarh	<ul style="list-style-type: none"> 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. 	
Madhya Pradesh	<ul style="list-style-type: none"> IEC activities for ARSH only one I-day Orientation workshop for ARSH were planned and organized during the year 2011-12 to 2013-14. 	

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"> 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.
Jammu & Kashmir	3.83	--	<ul style="list-style-type: none"> 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. An amount of ₹ 73.00 lakh (15.72%) of RKS funds could not be utilized in six test checked districts during 2011-14.
Gujarat	0.46	--	<ul style="list-style-type: none"> Amount lying unspent at various PHC/CHC in selected districts as on 31st March 2014.
Tamilnadu	1.78	--	<ul style="list-style-type: none"> 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. The selected 93 PHCs in these nine districts had an unutilised balance of ₹ 13.83 lakh as at the end of March 2014.
Rajasthan	2.97	--	<ul style="list-style-type: none"> 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
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"> Short released of ₹ 8.48 crore due to less utilisation of grant by GOI during the last three years. 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.
Jammu & Kashmir	1.87	--	<ul style="list-style-type: none"> 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. Out of six, in five test check districts ₹ 0.58 crore (26.30%) AMG funds could not be utilized during 2011-14.
Gujarat	0.66	---	<ul style="list-style-type: none"> In selected districts, ₹ 66.03 lakh were lying unspent at various PHC and CHC as on 31st March 2014. An amount of ₹ 9.21 lakh was released to nine selected PHCs⁴⁰ during 2012-14 against the entitled amount of ₹ 6.00 lakh⁴¹, which resulted in excess payment of AMG of ₹ 3.21 lakh.
Tamilnadu	0.31	--	<ul style="list-style-type: none"> In selected 93 PHCs of the nine districts, an unutilised balance of ₹ 30.57 lakh as at the end of March 2014.
Rajasthan	--	--	<ul style="list-style-type: none"> Released amount ₹ 1.47 crore could not be utilized by CHCs and PHCs in selected districts.
Total	2.84	8.48	

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

⁴¹ (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"> Against the requirement of 58245 ASHA, 56218 ASHAs were engaged and out of which only 41420 ASHAs were trained up to 6th & 7th modules. Further, drug and training kits were provided to only 56070 ASHAs in the State. 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.
West Bengal	2059 (47%)	<ul style="list-style-type: none"> 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.
Jammu & Kashmir	786	<ul style="list-style-type: none"> 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). 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).
Rajasthan	2160	<ul style="list-style-type: none"> 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,
Karnataka	3794	<ul style="list-style-type: none"> 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%).

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"> In 10 test checked districts, health facilities were not upgraded according to IPHS norms. 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.
Sikkim	<ul style="list-style-type: none"> 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). 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 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. Equipment worth ₹ 20.38 lakh remained idle due to non-installation and non-posting of technical personnel. Sub-centres were running without basic medicines i.e. septran, PCM, metrogyl, flagyl etc. for the period ranging from 30 days to 1050 days.
Maharashtra	<ul style="list-style-type: none"> There was shortfall in creation of basic infrastructure viz. 287 FRUs, 613 24x7 PHCs, 108 NBCC units and 4 SNCUs.
Gujarat	<ul style="list-style-type: none"> In selected districts, there was shortage of infrastructure i.e. Government buildings. out of 18 THOs and 46 PHCs selected, four THOs⁴² and four PHCs⁴³ did not have their own buildings. They were functioning either in CHC buildings As of March 2014.
Rajasthan	<ul style="list-style-type: none"> 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.
Jammu & Kashmir	<ul style="list-style-type: none"> During the scrutiny of FMRs, out of 22 districts of the state, MMUs have been provided only in 11⁴⁴ districts by now.
West Bengal	<ul style="list-style-type: none"> 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. Out of six test-checked districts, MMUs were available in four (Bankura, Purulia, Paschim Medinipur and Jalpaiguri).
Chhattisgarh	<p>In 15 CHCs and 34 PHCs, of eight District Hospitals, it was observed that:</p> <ul style="list-style-type: none"> Out of total 3121 works sanctioned during 2010-11 to 2012-13, only 675 works (22 per cent) could only be completed while 1578 works (50 per cent) were in progress and 868 works (28 per cent) could not started till the date of audit. Thus, out of the sanctioned 722 works for ₹ 106.69 crore, only 229 (32 per cent) could be completed while 349 (48 per cent) could not be completed and were in progress by incurring expenditure of ₹ 35.16 crore and 143 (20 per cent) could not be started till the date of audit. 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. .

⁴² Dharampur, Jhalod, Santrampur and Vijaynagar⁴³ Dabkhal, Khangela, Ukai and Kherwada⁴⁴ 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"> 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.
Assam	<ul style="list-style-type: none"> 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.
Chhattisgarh	<ul style="list-style-type: none"> There was shortage of key medical and paramedical staff at DH, CHC and PHC levels. 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>. In test checked CHCs, the shortfall in manpower ranged between 19 to 74 <i>per cent</i>. In test checked PHCs, the shortfall in manpower ranged between 8 to 70 <i>per cent</i>.
Gujarat	<ul style="list-style-type: none"> There was a shortage of 25.78 <i>per cent</i> in medical/para-medical staff in selected districts as of March 2014
Tamilnadu	<ul style="list-style-type: none"> 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%
West Bengal	<ul style="list-style-type: none"> 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. 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.
Manipur	<ul style="list-style-type: none"> 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.

Annex 46 (i)

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

State/UTs'	Observations
4.7: Sarva Sikhsha Abhiyan (SSA)	
J & K	<ul style="list-style-type: none"> 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 & 10/2014) but reply awaited.
Assam	<ul style="list-style-type: none"> No separate monitoring was done for TSP
Maharashtra	<ul style="list-style-type: none"> During 2011-14 seven Executive Committee meetings were held, instead of twelve and as such there was shortfall of five meetings.
Gujarat	<ul style="list-style-type: none"> State Level Executive Committee had organised only 10 meetings against 12 during 2011-14. Executive Committees at district level had not been formed in two⁴⁵ 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.
Rajasthan	<ul style="list-style-type: none"> 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.
4.8: Mid Day Meal (MDM)	
Rajasthan	<ul style="list-style-type: none"> 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.
Jharkhand	<ul style="list-style-type: none"> 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.
Maharashtra	<ul style="list-style-type: none"> There was shortfall in inspection of MDM by 40% & 58% respectively in 2011-12, 2012-13. Also out of selected 10 districts, in 8 districts no such inspection of MDM was carried out.
J & K	<ul style="list-style-type: none"> There were shortfall in inspection of MDM ranged between 34% and 54% during the period 2011-14.
Assam	<ul style="list-style-type: none"> In 62 schools, out of 64 selected schools MDM was not inspected by officials.
Madhya Pradesh	<ul style="list-style-type: none"> Shortfall of 2141 inspections were noticed.
Tamilnadu	<ul style="list-style-type: none"> There were total of 2077 inspections were shortfall.
Gujarat	<ul style="list-style-type: none"> 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.
Andaman & Nikobar	<ul style="list-style-type: none"> 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.
Tripura	<ul style="list-style-type: none"> Out of the 28 school test checked no inspection of MDM was carried out by the official.
4.9: Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	
Madhya Pradesh	<ul style="list-style-type: none"> In 10 selected district and schools records related to monitoring was not maintained in eight⁴⁶ High Schools (HSs) and nine⁴⁷ Higher Secondary Schools (HSSs).
Assam	<ul style="list-style-type: none"> Gram Sabhas & Gram Panchayats were not involved in the monitoring. No separate monitoring for TSP was done.

⁴⁵ Vadodara and Valsad

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

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

Rajasthan	<ul style="list-style-type: none"> In 10 districts, neither monitoring was conducted by selected District Project Coordinators nor field visits, inspections and samples checks were undertaken on regular basis.
Odisha	<ul style="list-style-type: none"> Separate mechanism was not established for monitoring.
Sikkim	<ul style="list-style-type: none"> 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. Two⁴⁸ schools out of eight schools visited were not having record of meetings of SMDC.
<i>4.11: Information and Communication Technology (ICT)</i>	
Karnataka	<ul style="list-style-type: none"> CEP for 2013-14 was prepared but CEP prior to 2013-14 was not provided to audit. 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. The State Government has not constituted monitoring committee at any level.
Kerala	<ul style="list-style-type: none"> Evaluation by external agency was not conducted.
Gujarat	<ul style="list-style-type: none"> No external impact assessment was undertaken.
Assam	<ul style="list-style-type: none"> Absence of monitoring at State/district level.
Rajasthan	<ul style="list-style-type: none"> Web Portal was not developed at district and school level. 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.

⁴⁸ Sakyong SS, West Sikkim & Namchey Bong SS, East Sikkim

Annex 46 (ii)

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

State	Observations
4.12: National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases & Stroke (NPCDCS)	
Maharashtra and Jharkhand	<ul style="list-style-type: none"> 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.
Sikkim	<ul style="list-style-type: none"> NCD Cell has not constituted the monitoring Cell.
Maharashtra	<ul style="list-style-type: none"> 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.
Assam	<ul style="list-style-type: none"> Separate Monitoring of NPCDCS was not carried out during 2011-14. During 2011-14, only ten monitoring/review meetings were carried out by the prescribed structure but monitoring/review of NPCDCS was not carried out.
Jharkhand	<ul style="list-style-type: none"> Field observations were not carried out at any level due to lack of vehicles for field visits.
Madhya Pradesh	<ul style="list-style-type: none"> Details of patients to whom follow-up, physiotherapy and counselling was provided at NCD clinics were not reported. Quarterly progress reports were not being sent to Central NCD cell. Review meetings at State level were not organized on a quarterly basis. 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.
Bihar	<ul style="list-style-type: none"> 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.
4.13: National Programme for Health Care for the Elderly (NPHCE)	
Assam, Maharashtra	<ul style="list-style-type: none"> Management Information System (MIS) was not developed by State for communication of progress report of scheme.
Sikkim	<ul style="list-style-type: none"> Only quarterly meetings with Nodal officer were being held
Maharashtra	<ul style="list-style-type: none"> No monitoring was carried out during 2011-12. 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. No review of programme was started so far by State Government.
Jharkhand	<ul style="list-style-type: none"> There was no of monitoring existed in the State NCD Cell.
Madhya Pradesh	<ul style="list-style-type: none"> 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 & provided health card, home based care etc. provided to elderly were not being reported. At the State level progress reports were received from districts but quarterly progress reports were not being sent to Central NCD cell. 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.
Bihar	<ul style="list-style-type: none"> 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.
4.15: Infrastructure Maintenance Scheme (IMS)	
Tripura	<ul style="list-style-type: none"> No monitoring mechanism was devised.
Sikkim	<ul style="list-style-type: none"> State Government had not created any monitoring team as of September 2014. Further, number of infrastructure created such as staff quarters at PHSCs,

	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"> 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.
4.12 Immunisation	
Sikkim	<ul style="list-style-type: none"> 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. 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
Maharashtra	<ul style="list-style-type: none"> At State level no structure was formed to monitor, review of the implementation and review of Immunisation programme.
Tripura	<ul style="list-style-type: none"> 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.
Rajasthan	<ul style="list-style-type: none"> Monitoring was done at state level by Project Director, Immunization and at District level by RCHO. During monitoring, mismatch of expenditure was intimated to audit by Project Director, Immunization as major irregularity.
Odisha	<ul style="list-style-type: none"> Monitoring of Immunization programme is being conducted by the State level officials regularly and review is also being held quarterly. During 2011-14, 138 meetings were held for monitoring where as reviews were held on 11 occasions.