

## Chapter 7 – Implementation of Centrally Sponsored Schemes

*Three Centrally Sponsored Schemes (CSS), viz. Ayushman Bharat, National AYUSH Mission and National Health Mission (NHM) were reviewed in this Performance Audit.*

*Under Ayushman Bharat Scheme, the unspent balances ranged between 60.26 and 95 per cent during 2018-22. Against the reported up-gradation of 201 Health Centres to Health and Wellness Centres (HWCs) during 2018-22, non-compliance with the norms was noticed vis-à-vis the availability of infrastructure, health care services and required equipment, consumables and miscellaneous supplies in the test-checked centres. Non-availability of required manpower was noticed in Sub-Centres (HWCs).*

*Under National AYUSH Mission, the unspent balances ranged between 51 and 88 per cent of the total grants available during the period 2017-22.*

*Under the National Health Mission, there was underutilisation of funds allotted.*

### 7.1 Centrally Sponsored Schemes

The Central Government supplements the efforts of State Governments in strengthening health systems through various schemes. Audit selected three Centrally Sponsored Schemes (CSS), viz. Ayushman Bharat, National AYUSH Mission and National Health Mission (NHM) to assess their implementation in the State.

The receipt of central grants for CSS has shown an increasing trend during 2016-21 except during 2018-19 and 2019-20. However, the grants decreased from ₹ 51.25 crore in 2020-21 to ₹ 41.46 crore in 2021-22 as detailed in **Chart 6.5** of previous chapter. Observations on implementation of selected CSS in the State are discussed in the succeeding paragraphs.

### 7.2 Ayushman Bharat

Ayushman Bharat (AB) was launched in 2018 to deliver a comprehensive range of services under primary health care spanning preventive, promotive, curative, rehabilitative and palliative care. AB has two components - (i) Creation of Health and Wellness Centres (HWCs) and (ii) Pradhan Mantri Jan Arogya Yojana. AYUSH Society is chaired by the Secretary, Health and led by a Mission Director who is responsible for implementation of Ayushman Bharat Scheme in the State.

The year wise details of funds received, and expenditure incurred for Ayushman Bharat-Health and Wellness Centre (AB-HWC) is as given below in **Table 7.1**.

**Table 7.1: Details of funds received for AB-HWC during 2018-22**

(₹ in crore)

Year	Opening Balance	Funds Received		Total Funds Received	Expenditure	Closing Balance (% of total funds)
		Central	State			
2018-19	0	1.20	0	1.20	0.06	1.14 (95.00)
2019-20	1.14	0.90	0.30	1.20	0.93	1.41 (60.26)
2020-21	1.41	0.61	0	0.61	0.80	1.22 (60.39)
2021-22	1.22	0.91	0	0.91	0.45	1.68 (78.87)
<b>Total</b>		3.62	0.30	3.92	2.24	

(Source: Information furnished by DHS)

As per the above table, during 2018-22, out of ₹ 3.92 crore funds received, only ₹ 2.24 crore (57.14 per cent) was spent and the annual savings ranged from 60.26 to 95 per cent.

### 7.2.1 Ayushman Bharat Health and Wellness Centres

Operational guidelines for AB-HWC (Para 6.1.1) required the States to develop a road map for creation of HWCs over a five-year period 2018-23, as well as annual plans with specific targets for the State and district level to improve access to comprehensive Primary Health Care (PHC) facilities.

Audit observed that DHS achieved the target of up-gradation of 201 healthcare facilities into HWCs in the State by March 2023.

Audit test checked 10<sup>1</sup> Sub-Centres and four<sup>2</sup> Primary Health Centre (PHCs) of these upgraded HWCs to assess the availability of infrastructure, services, equipment, drugs and medicines and manpower mandated for implementation of AB-HWCs. The following deficiencies were noticed:

**i) Non availability of required infrastructure in HWCs:** Operational Guidelines for AB (Para 6.2) stipulate norms for infrastructure for PHCs and SCs. Audit noticed the following shortfall in the test-checked units audited during June/July 2022.

- Three<sup>3</sup> selected HWCs (SCs) did not have the required space as per norms to accommodate 20-25 chairs in the waiting area.
- Designated space for lab/diagnostic tests was not available in any of the 10 HWCs (SCs).

<sup>1</sup> Sub-centres: Ambelim, Betalbatim, Colva, Veling, Cola, Nanoda, Sal, Nagargao, Piligao and Siolim.

<sup>2</sup> Primary Health Centres: Porvorim, Chimbel, Chinchinim and Balli.

<sup>3</sup> Sub-Centre: Veling, Siolim and Colva.

- Separate male and female toilets were not available in eight out of 10 HWCs (SCs).

**(ii) Non availability of required services in HWCs:** Operational Guidelines of AB (Para 3.1.4) define the service delivery framework with the list of services to be provided by HWCs. The availability of services (test-checked during June/July 2022) against the requirement is shown below in **Table 7.2**.

**Table 7.2: List of available services in test-checked HWCs during June to July 2022**

Particulars	Primary Health Centres (HWCs)				Sub-Centres (HWCs)									
	Porvorim	Chimbel	Chinchini	Balli	Ambelim	Betalbatim	Colva	Veling	Cola	Nanoda	Sal	Nagargao	Piligao	Siolim
No. of required services	66	66	66	66	75	75	75	75	75	75	75	75	75	75
Available services	9	9	8	25	39	41	41	29	27	43	20	34	14	33
<b>Per cent of unavailable services</b>	<b>86</b>	<b>86</b>	<b>88</b>	<b>62</b>	<b>48</b>	<b>45</b>	<b>45</b>	<b>61</b>	<b>64</b>	<b>43</b>	<b>73</b>	<b>55</b>	<b>81</b>	<b>56</b>

(Source: Information furnished by PHCs and SCs)

As evident from the above table, the four test-checked upgraded HWCs (PHCs) did not provide the required healthcare services ranging between 62 and 88 per cent and the 10 test-checked upgraded HWCs (SCs) did not provide the prescribed healthcare services ranging between 43 and 81 per cent.

**(iii) Non availability of required equipment, consumables and miscellaneous supplies in HWCs:** Annexure 4 of Operational Guidelines of AB provide for equipment for SCs. Audit noticed shortage of equipment, consumables and miscellaneous supplies required in 10 test-checked HWCs (SCs) (test checked during June/July 2022) as given below:

- Shortage of required clinical materials, tools and equipment ranging from 51 to 82 per cent.
- Non availability of linen, consumables and miscellaneous items ranging from 32 to 54 per cent.
- Shortage of diagnostic material and reagents ranging from 63 to 79 per cent.

Details are given in **Appendix 7.1**.

**(iv) Non availability of required manpower in HWCs (SCs):** As per Operational Guidelines of AB (Para 2.2.1), the manpower required at upgraded SCs shall consist of a team comprising of at least three service providers

{one Mid-level health provider (MLHP<sup>4</sup>) and at least two (preferably three) Multi-Purpose Workers (MPW<sup>5</sup>)-two female and one male}.

Audit observed shortfall in manpower availability in the 10 test-checked HWCs (SCs) as given below:

- MLHPs were not available in any of the 10 test-checked HWCs (SCs);
- MPW (Male) were available in eight out of 10 test-checked HWCs (SCs); and
- MPW (Female) were not available in one out of 10 test-checked HWCs (SCs).

Details are given in **Appendix 7.2**.

(v) **Non-availability of drugs in HWCs:** Operational Guidelines of AB (Para 7.1) prescribe the availability of 171 drugs in HWCs (PHCs) and 104 drugs in HWCs (SCs). The four test-checked HWCs (PHCs) and 10 HWCs (SCs) revealed significant shortage of availability of drugs (test checked during June/July 2022) as detailed below in **Table 7.3:**

**Table 7.3: Availability of drugs in sampled PHCs and SCs**

Particulars	Name of PHC				Name of Sub-centres									
	Porvorim	Chimbel	Chinchinim	Balli	Ambelim	Betalbatim	Colva	Veling	Cola	Nanoda	Sal	Nagargao	Piligao	Siolim
Total drugs required	171	171	171	171	104	104	104	104	104	104	104	104	104	104
Available Drugs	44	57	100	52	31	32	30	34	20	29	19	52	19	24
Drugs not available	127	114	71	119	73	72	74	70	84	75	85	52	85	80
<b>Per cent unavailable</b>	<b>74.27</b>	<b>66.67</b>	<b>41.52</b>	<b>69.59</b>	<b>70.19</b>	<b>69.23</b>	<b>71.15</b>	<b>67.31</b>	<b>80.77</b>	<b>72.12</b>	<b>81.73</b>	<b>50.00</b>	<b>81.73</b>	<b>76.92</b>

(Source: Information furnished by Primary Health Centres and Sub-Centres)

As evident from the above table, non-availability of drugs and medicines ranged between 41.52 and 74.27 per cent in four test-checked HWCs (PHCs) and between 50 and 81.73 per cent in 10 test-checked HWCs (SCs).

The Dy. Director, DHS stated (February 2023) in the exit meeting that corrective action will be initiated in areas with shortcomings.

**Recommendation 15: The State Government may make efforts to comply with all norms for Health and Wellness Centres as prescribed in the Ayushman Bharat Scheme.**

<sup>4</sup> MLHP is the Community Health officer at the SC who is in-charge of public health functions, ambulatory care management and provide leadership at the HWCs.

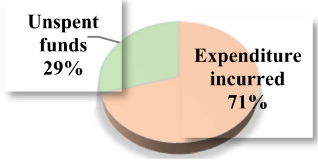
<sup>5</sup> MPW function as paramedics, ophthalmic technicians, dental hygienists, physiotherapists, etc.

### 7.2.2 Ayushman Bharat PM-Jan Arogya Yojana (PMJAY)

Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (AB-PMJAY) was launched in September 2018. The objective of the scheme is to reduce catastrophic health expenditure to the deprived rural families and identified occupational categories of urban workers' families by providing health care treatment through a network of Empaneled Health Care Providers (EHCP) with a health cover of ₹ five lakh per family per annum<sup>6</sup> on cashless payment facility.

The funds received for AB-PMJAY during the period 2018-19 to 2021-22 is shown below in **Table 7.4:**

**Table 7.4: Details of funds received for AB-PMJAY during 2018-22**

Year	Funds received		Total funds received	Expenditure incurred	Unspent funds	Utilisation of funds in 2018-22
	Central Share	State Share				
2018-19	0.58	0.39	0.97	0.00	0.97	
2019-20	0.00	0.00	0.00	0.06	0.91	
2020-21	0.00	0.00	0.00	0.84	0.07	
2021-22	0.50	0.78	1.28	0.69	0.66	
<b>Total</b>	<b>1.08</b>	<b>1.17</b>	<b>2.25</b>	<b>1.59</b>	<b>0.66</b>	

(Source: Information furnished by DHS)

As per the table above, out of ₹ 2.25 crore grants received during the period 2018-22, the Mission Director, PMJAY utilised ₹ 1.59 crore (71 per cent)<sup>7</sup> with the unspent balance being ₹ 0.66 crore (29 per cent).

Based on the Socio-Economic Caste Census (SECC)-2011, the National Health Authority identified 36974 people as eligible for the scheme in the State. However, the State could enroll only 8551 beneficiaries during 2018-22. Further, only 360 (four per cent) beneficiaries availed treatment in EHCP empanelled hospital under AB-PMJAY scheme during the period 2018-22.

### 7.3 National AYUSH Mission

National AYUSH Mission (NAM) is a flagship scheme of GoI launched in September 2014 to provide cost effective and equitable AYUSH<sup>8</sup> health care throughout the country by improving access to services. State AYUSH Society governs the State level NAM which is headed by a Mission Director.

AYUSH facilities in the State were co-located in PHCs, CHCs, SDHs and DHs.

<sup>6</sup> The beneficiaries were identified from the Socio-Economic Caste Census 2011 (SECC). The beneficiary families covered under AB-PMJAY are eligible for secondary, tertiary and day care procedures.

<sup>7</sup> Major expenditure of ₹88.39 lakh (57 per cent) for implementation of AB-PMJAY scheme was towards payment to Implementing Support Agency and only ₹65.41 lakh (43 per cent) was paid towards beneficiary claims out of the total allotment of ₹2.25 crore.

<sup>8</sup> Ayurveda, Yoga & Naturopathy, Unani, Siddha, and Homeopathy.

State AYUSH Society received ₹ 9.29 crore between 2015 and 2018 under NAM for construction of 50 bedded Integrated AYUSH hospitals in North and South Goa districts. However, the Integrated AYUSH Hospital in North Goa district was not set up and the State AYUSH Society was in the process of refunding the central grants received for the same. The work of Integrated AYUSH Hospital in South Goa was scheduled for completion in September 2022, but it was not yet complete (December 2022).

The Director, DHS informed (November 2023) that the site of the AYUSH Hospital in North Goa was changed with the approval of Government and Goa State Infrastructure Development Corporation (GSIDC) has started the work. It was further stated by DHS (February 2024) that the work of AYUSH Hospital in South Goa is expected to be completed by March 2024 as per GSIDC.

Audit observed poor utilisation of funds in the implementation of the scheme in the State as detailed below.

### 7.3.1 Utilisation of funds received under National AYUSH Mission

The GoI sanctions grants-in-aid based on the State Annual Action Plan (SAAP) under NAM and funds are released in the ratio of 60:40 between GoI and GoG to the Mission Director, NAM, GoG. Receipt of funds and expenditure during the period 2017-22 was as shown below in **Table 7.5**.

**Table 7.5: Year wise Receipts and Expenditure of NAM Funds during 2017-22**

(₹ in crore)

Year	Opening Balance	Receipt during the year			Total Grants Available	Expenditure	Unspent balance (% of total available Grants)
		GOI	GOG	Other Receipts <sup>9</sup>			
	1	2	3	4	5 (1+2+3+4)	6	(5 - 6)
2017-18	0.00	4.20	2.80	0.08	7.08	0.84	6.24 (88)
2018-19	6.24	4.64	3.09	0.53	14.50	4.41	10.09 (70)
2019-20	10.09	3.85	2.57	0.60	17.11	3.90	13.21 (77)
2020-21	13.21	0.33	0.22	0.41	14.17	2.62	11.55 (82)
2021-22	11.55	2.52	1.68	0.32	16.07	7.80	8.27 (51)
<b>Total</b>		<b>15.54</b>	<b>10.36</b>	<b>1.94</b>		<b>19.57</b>	

(Source: Figures provided by DHS)

As per the above table, out of ₹ 27.84<sup>10</sup> crore grants available during the period 2017-22, the Mission Director, NAM utilised ₹ 19.57 crore (70 per cent) with unspent balance being ₹ 8.27 crore. The unspent balances ranged between 51 and 88 per cent of the total grants available during the period 2017-22. Audit

<sup>9</sup> Interest earned.

<sup>10</sup> ₹15.54 + ₹10.36 + ₹1.94

noticed the following regarding poor utilisation of funds for activities under NAM:

- ₹ 0.52 crore allotted during 2017-21 for School Health Programme and AYUSH Gram Village was not utilised.
- There was total allocation of ₹ 4.87 crore for AYUSH Health & Wellness Centre, Yoga Wellness Centre and AYUSH Tribal Mobile Unit. But there was no expenditure during the period 2017-21 and only ₹ 0.52 crore was spent during 2021-22.

The Director, DHS stated (November 2023) that funds under the School Health Programme and AYUSH Gram were duly re-appropriated and fully utilised in 2021-22. Further, it was stated that while funds under AYUSH Health & Wellness Centre and AYUSH Tribal Mobile Unit were utilised in 2022-23, those under Yoga Wellness Centre were only partly utilised.

However, the reply does not offer any reason for non-utilisation of funds in the prior period.

#### **7.4 National Health Mission (NHM)**

The vision of the NHM is the attainment of universal access to equitable, affordable and quality health care services, accountable and responsive to people's needs, with effective inter-sectoral convergent action to address the wider social determinants of health.

The National Health Mission<sup>11</sup> (NHM) comprises two sub-missions: National Rural Health Mission (NRHM) and National Urban Health Mission (NUHM). State Health Society (SHS) headed by the Mission Director (Secretary, Health) is the implementation agency for NHM.

##### **7.4.1 Utilisation of NHM funds**

Based on the State Programme Implementation Plan (SPIP), GoI sanctions funds under NHM to the State in the form of grants-in-aid and the same are released to the Mission Director, NHM, GoG. The funding pattern of NHM was in the ratio of 60:40 between GoI and GoG. Year-wise receipt of funds and expenditure during the period 2016-17 to 2021-22 is as shown below in **Table 7.6:**

<sup>11</sup> The National Urban Health Mission, (NUHM) was launched in May 2013 and was subsumed with NRHM as a sub-Mission of the overarching National Health Mission. (NHM).

**Table 7.6: NHM funds received during the period 2016-22**

(₹ in crore)

Year	Opening Balance	Receipt during the year			Total Grants Available	Expenditure	Refund of SD and transfer to other funds	Unspent balance (% of total available grants)
		GOI	GOG	Other Receipt <sup>12</sup>				
	1	2	3	4	5 (1+2+3+4)	6	7	8 {5 - (6+7)}
2016-17	16.66	8.21	9.97	1.53	36.37	18.28	0.00	18.09 (50)
2017-18	18.09	14.90	23.76	0.84	57.59	25.86	0.11	31.62 (55)
2018-19	31.62	14.03	16.17	0.98	62.80	31.23	2.54	29.03 (46)
2019-20	29.03	18.05	26.16	1.49	74.73	43.12	3.60	28.01 (37)
2020-21	28.01	34.85	29.24	0.40	92.50	60.53	4.23	27.73 (30)
2021-22	27.73	24.78	40.87	0.29	93.67	61.72	2.07	29.88 (32)
<b>Total</b>		<b>114.82</b>	<b>146.17</b>	<b>5.53</b>		<b>240.74</b>	<b>12.55</b>	

(Source: Figures provided by Directorate of Health Services)

NHM grants worth ₹ 283.18<sup>13</sup> crore were available to the State during the period 2016-22. Out of the total grant received, the Mission Director, NHM utilised ₹ 240.74 crore (85 per cent) and transferred ₹ 12.55 crore to other schemes.

The Director, DHS confirmed (November 2023) that the amount of ₹ 12.55 crore in the above table is towards refund of Security Deposit and reimbursement/ transfers to the other programme.

#### 7.4.2 Implementation of NHM scheme in the State

Four Programme Heads (PH) under NHM, viz. National Programme for Prevention and Control of Cancer, Diabetes, Cardio-vascular disease and Stroke (NPCDCS), Reproductive and Child Health (RCH), National Mental Health Programme (NMHP) and National Programme for Health Care of the Elderly (NPHCE) were selected to review the implementation of NHM in the State. Audit findings are stated below:

##### 7.4.2.1 National Programme for Prevention and Control of Cancer, Diabetes, Cardio-vascular disease and Stroke

NPCDCS programme envisages to prevent and control Non-Communicable Diseases (NCD) especially cancer, diabetes and CVDs and stroke through health promotion, behavioural change with involvement of community, IEC<sup>14</sup> activities, opportunistic screening and outreach camps. Operational guidelines for NPCDCS programme, 2013 stipulate the preparation of State Action Plan to prevent and control NCD.

During the period 2016-22, the funds utilised under NPCDCS programme was ₹ 3.48 crore (55 per cent) against the allocation of ₹ 6.33 crore. Audit observed

<sup>12</sup> Including other receipts and interest earned on the funds.

<sup>13</sup> ₹16.66 + ₹114.82 + ₹146.17 + ₹ 5.53.

<sup>14</sup> Information, Education Communication.



that no State Action Plan to prevent and control NCD was prepared by the State.

The Director, DHS stated (November 2022) that the State Action Plan was prepared for opportunistic screening, population-based survey, community awareness, counselling activities, referral mechanism, *etc.*, to address the NCD diseases.

The reply is not acceptable as the action plan document shared along with the reply by the Department was just a status report of activities undertaken for NCD between 2018 and 2022 and there was neither an action plan nor targets set for prevention and control of NCDs in the State.

#### 7.4.2.2 Reproductive and Child Health

RCH is a comprehensive programme for reduction of maternal and infant mortality rate and total fertility rate. It further aims to comprehensively address the issues related to maternal health and child health.

The funds utilised under RCH programme head was ₹ 10.63 crore (38 *per cent*) against an allotment of ₹ 28.20 crore during the period 2016-22.

Allotment, expenditure and utilisation percentage under RCH during 2016-22 is shown in the **Table 7.7**.

**Table 7.7: Allotment and expenditure under Components of RCH for 2016-22**

Year		Components under RCH					Total	
		Maternal Health	Child Health	Family Planning	Adolescent Health/RKSK <sup>15</sup>	RBSK <sup>16</sup>		Training
2016-17	Allotment	1.62	0.48	0.45	0.19	0.67	0.74	4.15
	Expenditure	0.72	0.13	0.11	0.006	0.10	0.07	1.136
	Utilisation Percentage	44.44	27.95	24.44	3.16	14.92	9.46	
2017-18	Allotment	0.97	0.38	0.49	0.08	0.77	0.32	3.01
	Expenditure	0.48	0.12	0.13	0.007	0.17	0.08	0.987
	Utilisation Percentage	49.48	31.58	26.53	8.75	22.08	25.00	
2018-19	Allotment	1.32	0.35	0.31	0.11	0.58	3.16	5.83
	Expenditure	0.73	0.15	0.11	0.02	0.24	0.34	1.59
	Utilisation Percentage	55.30	42.86	35.48	18.18	41.38	10.76	
2019-20	Allotment	1.37	0.38	0.25	0.13	0.50	3.30	5.93
	Expenditure	0.92	0.24	0.12	0.07	0.44	1.09	2.88

<sup>15</sup> Rashtriya Kishor Swasthya Karyakram (RKSK) programme envisions enabling all adolescents in India to realise their full potential by making informed and responsible decisions related to their health and well-being and by accessing the services and support they need to do so.

<sup>16</sup> Rashtriya Bal Swasthya Karyakram (RBSK) is a scheme to improve the overall quality of life of children enabling all children achieve their full potential and also provide comprehensive care to all the children in the community.

Year		Components under RCH					Total	
		Maternal Health	Child Health	Family Planning	Adolescent Health/RKSK <sup>15</sup>	RBSK <sup>16</sup>		Training
	<i>Utilisation Percentage</i>	67.15	63.15	48.00	53.85	88.00	33.03	
2020-21	Allotment	0.84	0.59	0.31	0.09	1.16	1.50	4.49
	Expenditure	0.56	0.12	0.04	0.02	0.18	0.79	1.71
	<i>Utilisation Percentage</i>	66.67	20.34	12.90	22.22	15.52	52.67	
2021-22	Allotment	2.08	1.19	0.33	0.31	0.88	0.00	4.79
	Expenditure	1.31	0.61	0.04	0.10	0.27	0.00	2.33
	<i>Utilisation Percentage</i>	62.98	51.26	12.12	32.26	30.68	0.00	

(Source: Figures provided by DHS)

It is evident from the above table that the fund utilisation ranged between 3.16 and 88 per cent under the components of RCH programme.

#### 7.4.2.3 National Mental Health Programme

NMHP envisages to provide mental health services and augment institutional capacity for infrastructure, equipment and human resource. Operational guidelines for NMHP stipulate the provision of Out-Patient services in District Hospitals, CHCs and Taluka hospital. Further, the guidelines provide for deployment of manpower in District hospital, CHC<sup>17</sup> and Taluka level hospital for implementing the programme. Each district hospital should have an exclusive 10-bedded psychiatry ward. Mission Director, NHM could utilise funds only to the extent of 40 per cent (₹ 0.69 crore) against allotment of ₹ 1.73 crore for NMHP program head during 2016-22.

Audit observed that there was lack of infrastructure and manpower in four<sup>18</sup> of the test-checked hospitals as stated below:

- In the test-checked NGDH, Mapusa, only one Psychiatrist and one Psychologist were deployed. Other supporting manpower (Counselor, Medico-Social Workers and Multi Rehabilitation Worker) were not available. In the test checked SDH, Chicalim, Psychiatrist and Psychologist were not available.
- Exclusive 10-bedded psychiatry ward stipulated in the operational guidelines of the scheme was also not available in NGDH, Mapusa.
- Manpower<sup>19</sup> for management of mental health stipulated in the operational guidelines were not available in both the test-checked CHCs.
- Out of four test-checked PHIs, psychiatry services for Out-Patients were not available in two PHIs (SDH, Chicalim and CHC, Canacona).

<sup>17</sup> Medical Officer and Clinical Psychologist or Psychiatric Social worker.

<sup>18</sup> North Goa District Hospital, Mapusa, SDH, Chicalim, CHC, Pernem, CHC, Canacona

<sup>19</sup> Medical Officer and Clinical Psychologist or Psychiatric Social worker.

Reply from the State Government on the above audit observation is awaited (March 2024).

#### **7.4.2.4 National Programme for Health Care of the Elderly**

The vision of NPHCE is to provide accessible, affordable and high quality long-term comprehensive dedicated services to the ageing population. Audit noticed poor fund utilisation to the extent of 30 *per cent* only (₹ 0.63 crore) against allocation of ₹ 2.13 crore under NPHCE programme head during the period 2016-22.

The Director, DHS accepted the observation and stated (November 2023) that there were instances of savings in all the years. For instance, in 2016-17, ₹ 17.40 lakh allocated for human resources and ₹ 20 lakh towards renovation work remained unutilised. In 2017-18, only ₹ 3.45 lakh out of ₹ 49.40 lakh was utilised towards renovation works and trainings and in 2018-19, out of ₹ 34.60 lakh approved for machinery, training, renovation and furniture only ₹ 14.59 lakh was utilised. For 2019-20, out of ₹ 29.80 lakh approved for machinery, training, renovation and furniture works only ₹ 11.99 lakh was utilised. While an amount of ₹ 22.50 lakh was approved for machinery, only ₹ 5.32 lakh was utilised. In 2020-21 out of ₹ 13.34 lakh approved for procurement of equipment and trainings, ₹ 10.87 lakh was utilised for machinery and equipment, aids and appliances for DH/PHC/CHC/SDH and trainings. Further, an amount of ₹ 3.24 lakh was approved under training, of which only ₹ 0.27 lakh was utilised. In 2021-22, out of ₹ 27.30 lakh approved for drugs, IEC, training, ₹ 22.34 lakh was utilised. Further, an amount of ₹ 2 lakh of a recurring grant remained unutilised under equipment during the year.

It is evident that the major portion of funds available under the programme remained unutilised.

***Recommendation 16: The State Government may review the implementation of NHM to identify reasons for under-utilisation of funds and devise strategies to address the same.***