

Appendices

Appendix-1

Statement showing sampling method and sampling adopted in PA on AYUSH (Reference : Paragraph 1.5)

Sl. No.	Sampling												
1	State of Uttar Pradesh has 75 districts, divided into four economic regions, Western (30 districts) Eastern (28 districts), Central (10 districts) and Bundelkhand (7 districts)												
2	In each economic region, districts having at least one Postgraduate (PG) or Undergraduate (UG) GMCH, in addition to normal structure of administrative offices and AHCFs, were shortlisted.												
3	Out of the eight Ayurvedic GMCHs ¹ (3 PG and 5 UG), nine Homeopathic GMCH ² (3 PG and 6 UG) and two Unani GMCHs ³ (both PG) in the State, 25 per cent of GMCHs, under each system of medicine, was taken as sample in such a way that fraction of 0.50 and above has been rounded off to the next whole number, whereas fraction of less than 0.50 has been ignored. Thus, two Ayurvedic GMCHs (one PG and one UG); two Homeopathic GMCHs (one PG and one UG) and one Unani GMCH (PG, since both the Unani GMCHs were PG) were selected for test check.												
4	<p>The three PGs (one Ayurvedic, one Unani and one Homeopathic) and two UGs (one Ayurvedic and one Homeopathic) GMCHs (total five) were mapped sequentially in the shortlisted districts in such a way that while mapping, second district in any economic region is not selected till coverage of all the four economic regions. In case of more than one option in any economic region, GMCH with maximum expenditure was selected. After coverage of all the four economic regions with three PGs and one UG, the remaining fifth GMCH (UG) was mapped in the region having maximum number of districts, i.e. Western Region, as tabulated below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 33%;">Western</td> <td style="width: 33%;">Pilibhit, Moradabad</td> <td style="width: 33%;">Ayurvedic GMCH (PG), Pilibhit, Homeopathic GMCH (UG), Moradabad.</td> </tr> <tr> <td>Eastern</td> <td>Prayagraj, Varanasi</td> <td>Homeopathic GMCH (PG), Prayagraj</td> </tr> <tr> <td>Central</td> <td>Lucknow, Kanpur Nagar</td> <td>Unani GMCH (PG), Lucknow</td> </tr> <tr> <td>Bundelkhand</td> <td>Banda, Jhansi</td> <td>Ayurvedic GMCH (UG), Banda</td> </tr> </tbody> </table>	Western	Pilibhit, Moradabad	Ayurvedic GMCH (PG), Pilibhit, Homeopathic GMCH (UG), Moradabad.	Eastern	Prayagraj, Varanasi	Homeopathic GMCH (PG), Prayagraj	Central	Lucknow, Kanpur Nagar	Unani GMCH (PG), Lucknow	Bundelkhand	Banda, Jhansi	Ayurvedic GMCH (UG), Banda
Western	Pilibhit, Moradabad	Ayurvedic GMCH (PG), Pilibhit, Homeopathic GMCH (UG), Moradabad.											
Eastern	Prayagraj, Varanasi	Homeopathic GMCH (PG), Prayagraj											
Central	Lucknow, Kanpur Nagar	Unani GMCH (PG), Lucknow											
Bundelkhand	Banda, Jhansi	Ayurvedic GMCH (UG), Banda											
5	In addition, Districts of Kanpur Nagar and Jhansi were selected based on their being the only second districts in the Central and Bundelkhand Regions respectively in the said shortlist; and district of Varanasi was selected in the Eastern Region for having an additional FIAH in the shortlisted districts of Central Region in addition to normal structure of administrative offices and AHCFs. In the selected districts, all the district level AYUSH health care facilities including administrative offices, were selected for audit alongwith GMCHs, wherever selected.												
6	For coverage of AHCFs at sub-district and lower level, two blocks, preferably one urban and one rural having AHCFs of all the three systems of medicine, were selected in each selected district by applying SRSWOR method of sampling.												
7	In the selected blocks, one dispensary (OPD) under each system of medicine and one 4/15/25 bedded hospitals having IPD facility were selected (there were no IPD facilities under Homeopathy Services at sub-district level and below) by applying SRSWOR method of sampling. Further, one YWC and one newly constructed/upgraded HWC, preferably in the urban and rural blocks respectively, were selected on the basis of SRSWOR method of sampling. In the selected AHCFs, audit of records and physical verification facilities was carried out.												

¹ Ayurvedic GMCHs in the districts of Banda (UG), Bareilly (UG), Pilibhit (PG), Varanasi (PG), Jhansi (UG), Prayagraj (UG), Lucknow (PG) and Muzaffar Nagar (UG).

² Homeopathic GMCHs in the districts of Prayagraj (PG), Kanpur (PG), Lucknow (PG), Ayodhya (UG), Ghazipur (UG), Moradabad (UG), Azamgarh (UG), Gorakhpur (UG) and Aligarh (UG).

³ Unani GMCHs in the districts of Lucknow (PG) and Prayagraj (PG).

Appendix-2

Statement showing provision, expenditures, and balances under revenue of grant No. 33 (Ayurveda), No. 33 (Unani) and No. 34 (Homeopathy) during 2018-19 to 2022-23

(Reference : Paragraph 2.1.1)

(₹ in crore)

Year	Provision	Expenditure	Balance
Grant No. 33 Medical Department (Ayurveda)			
2018-19	938.49	654.28	284.21 (30.28%)
2019-20	1007.11	718.70	288.40 (28.64%)
2020-21	1101.41	812.97	288.45 (26.19%)
2021-22	1099.50	797.67	301.83 (27.45%)
2022-23	1484.20	918.96	565.24 (38.08%)
Total (A)	5630.71	3902.58	1728.13 (30.69%)
Grant No. 33 Medical Department (Unani)			
2018-19	130.33	79.97	50.36 (38.64%)
2019-20	122.33	79.24	43.09 (35.22%)
2020-21	127.53	86.35	41.17 (32.28%)
2021-22	135.75	97.37	38.38 (28.27%)
2022-23	168.21	111.33	56.88 (33.81%)
Total (B)	684.15	454.26	229.88 (33.60%)
Grant No. 34 Medical Department (Homeopathy)			
2018-19	406.80	360.00	46.80 (11.50%)
2019-20	476.30	355.02	121.28 (25.46%)
2020-21	517.53	369.57	147.96 (28.59%)
2021-22	546.66	423.92	122.74 (22.45%)
2022-23	650.97	474.45	176.52 (27.12%)
Total (C)	2598.26	1982.96	615.30 (23.68%)

(Source: Information furnished by respective Directorates)

Appendix-3

Statement showing provision expenditure and balances under capital heads of grant No. 33 (Ayurveda), No. 33 (Unani) and No. 34 (Homeopathy) during 2018-19 to 2022-23

(Reference : Paragraph 2.1.1)

(₹ in crore)

Year	Provision	Expenditure	Balance
Grant No. 33 Medical Department (Ayurveda)			
2018-19	17.50	17.50	0.00 (00.00%)
2019-20	32.50	18.76	13.74 (42.28%)
2020-21	35.39	13.31	22.08 (62.39%)
2021-22	122.80	113.49	9.31 (07.58%)
2022-23	122.80	113.50	9.30 (07.57%)
Total (A)	330.99	276.56	54.43 (16.44%)
Grant No. 33 Medical Department (Unani)			
2018-19	24.11	18.97	5.15 (21.36%)
2019-20	10.49	3.16	7.33 (69.88%)
2020-21	7.60	4.16	3.43 (45.13%)
2021-22	7.79	2.76	5.03 (64.57%)
2022-23	9.24	4.12	5.12 (55.41%)
Total (B)	59.23	33.17	26.06 (44.00%)
Grant No. 34 Medical Department (Homeopathy)			
2018-19	17.91	17.90	00.01 (00.04%)
2019-20	27.20	17.19	10.01 (36.80%)
2020-21	29.12	17.86	11.26 (38.70%)
2021-22	21.05	6.57	14.48 (68.79%)
2022-23	24.25	17.25	7.00 (28.86%)
Total (C)	119.53	76.77	42.76 (35.78%)

(Source: Information furnished by respective Directorates)

Appendix-4

Statement showing funds blocked in saving bank account of Executing Agency

(Reference : Paragraph 2.1.4)

Name of the Month	Balance (₹)
January 2011	4,56,82,344
February 2011	4,24,85,433
March 2011	3,55,82,221
April 2011	2,92,50,162
May 2011	1,70,92,098
June 2011	1,14,94,318
July 2011	1,09,82,212
August 2011	6,92,02,512
September 2011	6,91,41,376
October 2011	6,85,74,296
November 2011	6,85,63,296
December 2011	6,85,63,296
January 2012	6,98,60,833
February 2012	6,43,61,358
March 2012	5,52,02,597
April 2012	5,51,99,117
May 2012	5,46,33,607
June 2012	5,36,40,408
July 2012	5,11,62,306
August 2012	4,79,97,832
September 2012	4,60,35,884
October 2012	3,81,69,764
November 2012	3,37,10,226
December 2012	3,28,25,538
January 2013	2,80,16,469
February 2013	7,10,41,501
March 2013	6,58,75,592
April 2013	6,40,25,565
May 2013	6,40,01,365
June 2013	6,03,32,944
July 2013	6,03,27,794
August 2013	6,02,90,594
September 2013	6,02,83,254
October 2013	6,02,47,854
November 2013	6,14,80,512
December 2013	5,76,92,093
January 2014	5,71,46,897
February 2014	5,67,64,183
March 2014	4,97,58,269
April 2014	9,27,88,431
May 2014	8,98,85,823
June 2014	8,42,25,270

Name of the Month	Balance (₹)
July 2014	7,78,87,132
August 2014	7,76,34,781
September 2014	7,75,82,484
October 2014	7,75,43,621
November 2014	7,78,80,491
December 2014	7,78,71,091
January 2015	7,78,62,411
February 2015	7,78,52,561
March 2015	7,78,26,480
April 2015	7,78,06,140
May 2015	7,78,06,140
June 2015	7,84,35,183
July 2015	7,75,24,238
August 2015	7,62,00,188
September 2015	7,44,65,745
October 2015	6,86,88,703
November 2015	6,84,71,882
December 2015	6,97,51,932
January 2016	6,91,55,982
February 2016	6,52,03,362
March 2016	6,43,23,363
April 2016	11,39,46,864
May 2016	9,79,73,570
June 2016	9,69,61,650
July 2016	9,57,88,947
August 2016	9,45,48,823
September 2016	9,44,22,091
October 2016	9,44,10,091
November 2016	9,31,48,585
December 2016	9,01,57,585
January 2017	9,40,75,196
February 2017	9,07,26,441
March 2017	8,45,30,405
April 2017	8,45,10,847
May 2017	8,17,62,407
June 2017	8,07,82,172
July 2017	7,78,79,847
August 2017	7,78,51,611
September 2017	7,44,80,039
October 2017	7,21,36,043
November 2017	6,81,43,698
December 2017	6,20,82,296
January 2018	5,55,51,365
February 2018	5,02,18,240
March 2018	4,75,50,674
April 2018	4,32,73,532
May 2018	4,05,21,488

Name of the Month	Balance (₹)
June 2018	3,71,30,273
July 2018	3,21,71,709
August 2018	2,71,35,012
September 2018	2,19,46,844
October 2018	2,09,00,260
November 2018	1,57,51,694
December 2018	1,38,13,819
January 2019	1,01,59,112
February 2019	99,84,223
March 2019	98,82,901
April 2019	98,74,741
May 2019	97,84,336
June 2019	97,18,684
July 2019	93,97,165
August 2019	93,47,285
September 2019	91,45,066
October 2019	91,22,389
November 2019	92,03,732
December 2019	90,52,707
January 2020	90,49,152
February 2020	91,29,249
March 2020	91,29,249
April 2020	91,29,249
May 2020	92,03,660
June 2020	92,03,660
July 2020	92,03,394
August 2020	92,62,259
September 2020	92,62,259
October 2020	92,62,259
November 2020	93,26,311
December 2020	93,26,311
January 2021	92,68,491
February 2021	93,31,778
March 2021	93,31,778
Total	6,33,07,46,872

(Source: Information provided by Ayurvedic GMCH, Banda)

Appendix-5

Statement showing funds transferred to the Director, Ayurveda Services during the period 2015-16 to 2019-20 for getting carried out various activities under NAM through its implementing units

(Reference : Paragraph 2.2.2)

(₹ in lakh)

Sl. No.	Particulars of the activity	Year	Funds received	Funds transferred	Balance
1	Drug Testing Lab/State Pharmacy	2015-16	258.96	147.59	111.37
2	Sample testing	2015-16	0.65	0.00	0.65
3	Drug Testing Lab	2016-17	69.67	0.00	69.67
4	Drug Testing Lab	2016-17	30.33	0.00	30.33
5	ASHA/ANM training programme	2016-17	894.95	672.72	222.23
6	Drug Testing Laboratory	2018-19	25.00	0.00	25.00
7	Drug Testing Laboratory	2019-20	9.00	0.00	9.00
		Total	1288.56	820.31	468.25

(Source Director, Ayurveda Services)

Appendix-6

Statement showing funds transferred to District AYUSH Societies for implementation of various activities under NAM, but parked in bank accounts of the Society

(Reference : Paragraph 2.2.2)

(Amount in ₹)

Sl. No.	Name of the District	Year of allotment	Total amount allotted	Total amount spent	Balance	Funds transferred to SNA
1	Agra	2015-16 to 2020-21	7595190.00	5577062.00	2018128.00	2196452.30
2	Aligarh	2017-18 to 2021-22	7029462.00	5310487.00	1718975.00	1980566.90
3	Hathras	2017-18 to 2020-21	4113926.25	3240702.00	873224.25	1023618.55
4	Bahraich	2017-18 to 2020-21	6798312.25	4071943.60	2726368.65	3038482.65
5	Pilibhit	2017-18 to 2020-21	12101593.60	9966317.34	2135276.26	2497709.26
6	Bijnore	2017-18 to 2021-22	4496931.75	2392426.75	2074905.00	2202434.50
7	Banda	2017-18 to 2021-22	6784143.00	2952433.00	3831710.00	4218128.00
8	Sravasti	2016-17 to 2020-21	5350957.00	4186177.00	1164780.00	1385061.00
9	Jaunpur	2017-18 to 2020-21	11794163.00	8761275.00	3032888.00	3533453.60
10	Saharanpur	2017-18 to 2020-21	5705300.00	3476947.00	2228353.00	2392819.00
11	Siddharthanagar	2017-18 to 2020-21	5175452.00	4410962.00	1764470.00	2032282.00
12	Jhansi	2017-18 to 2020-21	5437677.75	4912583.45	525094.30	677319.95
13	Prayagpraj	2017-18 to 2020-21	7911048.50	3757244.50	4153804.00	4674177.00
14	Mau	2017-18 to 2020-21	7104619.25	6582042.00	522577.25	719910.25
15	Azamgarh	2015-16 to 2020-21	8258377.00	5860229.00	2398148.00	2398148.00
16	Hamirpur	2017-18 to 2020-21	4726158.75	2761884.20	1964274.55	2267406.55
17	Mahoba	2017-18 to 2020-21	4071840.50	1486352.00	2585489.00	1108881.50
18	Sonbhadra	2017-18 to 2020-21	6350515.75	4002755.75	2347760.00	2537860.35
19	Sultanpur	2018-19 to 2020-21	5250061.00	1894490.00	3428703.00	3720821.00
20	Amethi	2019-2020	2913781.75	706624.75	3619575.30	3952181.30
21	Hardoi	2017-18 to 2020-21	14325136.00	10497204.00	3827932.00	4397445.20
22	Deoria	2017-18 to 2021-22	6525510.00	5125899.00	1399611.00	1658341.00
23	Raebareli	2017-18 to 2020-21	14859085.50	10802262.00	4056823.50	4569391.50
24	Ghaziabad	2017-18 to 2020-21	5793857.00	4637638.00	1156219.00	1379083.25
25	Gonda	2017-18 to 2020-21	10331207.00	8598728.00	1732479.00	2082934.15
26	Bhadohi	2017-18 to 2020-21	3283352.25	2513880.00	769472.25	902813.25
27	Chandauli	2017-18 to 2020-21	4985110.75	3695597.75	1289513.00	1435935.00
28	Fatehpur	2017-18 to 2020-21	11663124.25	8493656.25	3169468.00	3685761.00
29	Ghazipur	2017-18 to 2020-21	10110458.25	7928816.65	2181641.60	2515425.60
30	Basti	2017-18 to 2020-21	10737798.00	6354087.00	4383711.00	4870787.00
31	St Kabir Nagar	2017-18 to 2020-21	8139089.50	5905593.00	2233497.00	2555854.00
32	Varanasi	2017-18 to 2020-21	7133010.25	5467576.25	1665534.00	2004714.00
33	Amroha	2018-19 to 2020-21	2855370.00	2497233.00	358137.00	477079.00
34	Moradabad	2017-18 to 2020-21	5907271.00	5179541.00	727730.00	973909.05
35	Sambhal	2017-18 to 2020-21	2131328.00	1418329.00	712999.00	935173.10
36	Bareilly	2017-18 to 2020-21	10435945.50	7773807.50	2662141.00	3024394.24
37	Sitapur	2017-18 to 2020-21	11277736.25	6944221.70	4334012.90	4873033.90
38	Gorakhpur	2017-18 to 2020-21	15910142.00	12319788.00	3590354.00	4399002.44
39	Ballia	2017-18 to 2020-21	13879070.00	10014254.00	3864988.00	4378076.00
40	Kushinagar	2017-18 to 2020-21	16010570.00	11666322.00	2558437.00	3026291.00
41	Unnao	2017-18 to 2020-21	11991156.00	9138817.00	2852309.00	3198710.00
42	Kanpur Nagar	2017-18 to 2020-21	14076182.25	10949324.00	3126858.25	3497785.65
43	Barabanki	2017-18 to 2020-21	12973328.00	10014633.00	2958695.00	3357906.00
44	Lakhimpur Kheri	2017-18 to 2021-22	8808185.25	7771291.00	1036894.25	1233761.25
45	Budaun	2017-18 to 2020-21	4625337.00	2853151.00	1772186.00	1991754.60

Sl. No.	Name of the District	Year of allotment	Total amount allotted	Total amount spent	Balance	Funds transferred to SNA
46	Ambedkar Ngr	2017-18 to 2020-21	4848878.25	2939433.38	1895676.87	2147294.87
47	Ayodhya	2015-16 to 2020-21	5734913.00	3382188.00	2352725.00	2627376.00
48	Meerut	2017-18 to 2020-21	8737498.00	6640768.00	2096730.00	2328575.00
49	Ferozabad	2015-16 to 2020-21	4321692.00	2308083.00	2013609.00	2178344.00
50	Muzaffar Nagar	2017-18 to 2020-21	11354170.00	6479421.00	4874749.00	5080776.71
51	Mathura	2017-18 to 2020-21	5360781.00	2334095.50	3026685.50	3309741.85
52	Kannauj	2017-18 to 2020-21	3297944.00	1065651.00	2232293.00	2423431.00
53	Bulandshahr	2015-16 to 2020-21	6711535.00	3966805.00	2744730.00	2992999.25
54	Kanpur Dehat	2017-18 to 2020-21	5041000.25	2711058.93	2329941.32	2604898.32
55	Baghpat	2017-18 to 2020-21	3726159.00	2254327.00	1471832.00	1630322.00
56	Shahjahanpur	2017-18 to 2020-21	5823918.50	4785436.00	1038482.50	1229774.50
57	Balrampur	2017-18 to 2020-21	6028703.50	4422580.94	1600722.56	1801267.56
58	Maipuri	2017-18 to 2020-21	4704066.00	2832934.00	1871132.00	2072535.00
59	Shamli	2017-18 to 2020-21	3032767.00	2535493.00	497274.00	581759.44
60	Mirzapur	2017-18 to 2020-21	6782848.00	4266830.00	2516018.00	2898268.35
61	Farrukhabad	2017-18 to 2020-21	5683079.25	4657110.25	903131.00	1176155.00
62	Etawah	2017-18 to 2020-21	5037102.00	3254738.00	1782364.00	2033446.00
63	Lalitpur	2017-18 to 2020-21	10580085.00	6807938.00	3772147.00	4113807.00
64	Maharajganj	2017-18 to 2021-22	14403321.00	11438444.00	2964876.50	3345284.00
65	Kaushambi	-	5797963.25	3674236.00	2123727.25	2370926.25
66	Etah	2017-18 to 2020-21	4264893.50	3007381.00	1333112.50	1529065.80
67	Kasganj	2017-18 to 2021-22	3506860.00	1877820.00	1629040.00	1629040.00
68	Auraiya	2017-18 to 2020-21	3895788.80	2279497.00	1616291.80	1797972.75
69	Lucknow	-	13880122.75	9006034.75	4874088.00	5419508.30
	Total		520293960.15	363800892.19	157097525.11	175305643.79

(Source: State AYUSH Society)

Appendix-7

Statement showing unutilised balances of user charges in the accounts of respective DAUOs, RUOs, DHMOs and GMCHs collected during 2018-19 to 2022-23

(Reference : Paragraph 2.3.1)

(Amount in ₹)

Unit	Total levy Collected during	50% levy deposit in treasury	50% levy deposit in institution/ bank	Expenditure
DAUO, Banda	826611	382242	413273	0
DAUO, Jhansi	627654	313845	313813	0
DAUO, Kanpur Nagar	1378660	689338	689322	0
DAUO, Lucknow	1464006	732547	731459	374984.00
DAUO, Moradabad	763951	382132	381819	0
DAUO, Pilibhit	1115216	556109	559107	1065918.00
DAUO, Varanasi	2671741	1335884	1335857	623920.00
DAUO, Prayagraj	87899	44014	43885	0
Ayurvedic GMCH, Banda	421265	210632.5	210632.5	0
Ayurvedic GMCH, Pilibhit	2935401.56	1318760	1616641.56	1887364.50
RUO, Lucknow	261814	130907	130907	0
RUO, Varanasi	429531	214757	214774	0
Unani GMCH, Lucknow	1073960	537006	536954	0
Total (A)	14057709.56	6848173.5	7178444.06	3952186.50
DHMO, Banda	524996	262525	262471	0
DHMO, Jhansi	385942	193005	192937	0
DHMO, Kanpur Nagar	746632	373338	373294	0
DHMO, Lucknow	2357368	1178708	1178660	0
DHMO, Moradabad	539120	269696	269424	0
DHMO, Pilibhit	494611	247481	247130	0
DHMO, Prayagraj	1507096	743211	763885	0
DHMO, Varanasi	837721	418867	418854	197241
Homeopathic GMCH, Moradabad	232178	116090	116088	0
Homeopathic GMCH, Prayagraj	881497	440762	440735	0
Total (B)	8507161	4243683	4263478	197241
Grand Total	22564870.56	11091856.50	11441922.06	4149427.50

(Source: DAUOs, RUOs, DHMOs and AYUSH GMCHs of test checked districts)

Appendix-8

Statement showing comparison of rates of medicine procured by State AYUSH Society through order No. 336 dated 04.10.2021 from IMPCL on nomination basis and through Rate Contract (RC) for the period February 2021 to February 2023 by Employees State Insurance Corporation (ESIC) and excess expenditure incurred due to procurement of medicine at higher rates

(Reference : Paragraph 6.1.3)

Name of Medicine	IMPCL Rates				Rate of ESIC		Excess expenditure due to procurement at higher rates (₹)
	Packing Size	Rate per Unit (in ₹)	Total Quantity (GMCH+ Dispensary)	Total Cost (in ₹)	Rate per Unit (in ₹)	Total Cost (in ₹)	
Abhayarishta	200 ml	48.60	222400	10808640	15.00	3336000	7472640
Agnitundi Vati	500 gms	482.0	6509	3137338	700.00	4556300	-1418962
Amratarishta	200 ml	36.50	222400	8117600	16.50	3669600	4448000
Arjunarishta	200 ml	42.50	331800	14101500	15.00	4977000	9124500
Arogyavardhini Gutika	500 gms	2040.20	17768	36250273.6	0.00	0.00	0.00
Arsha Kuthar Rasa	100 gms	152.50	22200	3385500	100.00	2220000	1165500
Ashokarishta	200 ml	25.60	222400	5693440	15.40	3424960	2268480
Ashvagandhadyarishta	200 ml	82.40	222400	18325760	17.00	3780800	14544960
Ashwangandha Churna	50 gms	42.50	218900	9303250	19.35	4235715	5067535
Ashwangandha Churna	50 gms	42.50	1495100	63541750	19.35	28930185	34611565
Avipattikar churna	50 gms	30.30	530350	16069605	14.20	7530970	8538635
Ayuraksha Kit		0.00	0.00	133387860	0.00	0.00	0.00
Ayush-64 tab		0.00	0.00	55963200	0.00	0.00	0.00
Bhaskarlawan churna	50 gms	29.60	218900	6479440	13.35	2922315	3557125
Chandramrit Rasa	100 gms	159.20	22200	3534240	97.00	2153400	1380840
Chandraprabha Vati	500 gms	835.20	17234	14393836.8	500.00	8617000	5776836.8
Chitrakadi Gutika	500 gms	489.90	17234	8442936.6	0.00	0.00	0.00
Chyavanprash	180 gms	75.20	1495100	112431520	24.12	36061812	76369708
Dashansanskar Churna	50 gms	19.90	109500	2179050	9.00	985500	1193550
Dasmuladiyarishta	200 ml	41.90	222400	9318560	16.95	3769680	5548880
Dasmulakvatha	100 gms	26.80	222800	5971040	0.00	0.00	0.00
Drakshasava	200 ml	56.90	222600	12665940	16.70	3717420	8948520
Haridra Khanda	100 gms	41.30	222000	9168600	21.96	4875120	4293480
Hingwastak Churna	50 gms	64.30	219700	14126710	15.00	3295500	10831210
Jatyadi Taila	450 ml	174.40	64290	11212176	178.20	11456478	-244302
Kaishore guggulu	1 Kg	1853.20	4512	8361638.4	1000.00	4512000	3849638.4
Kanchnar Guggulu	1 Kg	1525.90	4512	6884860.8	1138.00	5134656	1750204.8
Khadiradi Gutika (kasa)	500 gms	590.90	21610	12769349	0.00	0.00	0.00
Khadirarishta	200 ml	53.10	331550	17605305	16.00	5304800	12300505
Kutajghan Vati	100 gms	199.10	22420	4463822	135.20	3031184	1432638
Lavangadi Vati	500 gms	621.00	21930	13618530	590.00	12938700	679830
Lohasava	200 ml	23.50	222400	5226400	15.00	3336000	1890400
Mahanarayan Taila	450 ml	1184.80	44480	52699904	162.00	7205760	45494144
Marichyadi Taila	450 ml	207.00	54345	11249415	0.00	0.00	0.00
Panchguna Taila	450 ml	275.60	54785	15098746	162.00	8875170	6223576
Phaltrikvatha kwath	100 gms	29.50	222800	6572600	25.00	5570000	1002600
Punarnavadi Guggulu	1 Kg	1415.70	4512	6387638.4	700.00	3158400	3229238.4
Rajah Pravartini Vati	100 gms	139.90	6669	932993.1	99.00	660231	272762.1
Rasayan ChoornaVati	120 tab	25.60	114000	2918400	0.00	0.00	0.00
Sanjiwani Vati	500 gms	386.00	15301	5906186	790.00	12087790	-6181604
Saubhagyashunthi	100 gms	59.70	19575	1168627.5	24.50	479587.5	689040

Performance Audit on AYUSH

Name of Medicine	IMPCL Rates				Rate of ESIC		Excess expenditure due to procurement at higher rates (₹)
	Packing Size	Rate per Unit (in ₹)	Total Quantity (GMCH+ Dispensary)	Total Cost (in ₹)	Rate per Unit (in ₹)	Total Cost (in ₹)	
Shadbindu Taila	50 ml	33.80	109900	3714620	31.35	3445365	269255
Shvet Parpati	100 gms	40.60	13898	564258.8	126.00	1751148	-1186889.2
Sitopaladi Churna	50 gms	43.30	222400	9629920	28.40	6316160	3313760
Sudarsan churna	50 gms	26.80	223200	5981760	0.00	0.00	0.00
Tribhuvankirti Rasa	100 gms	293.70	22280	6543636	171.60	3823248	2720388
Trinpanchamool Kvatha	100 gms	24.80	222800	5525440	0.00	0.00	0.00
Triphala churna	50 gms	15.80	218900	3458620	11.30	2473570	985050
Varundi Kvath churna	100 gms	43.50	129780	5645430	23.00	2984940	2660490
Vasavaleha	100 gms	32.40	224000	7257600	18.40	4121600	3136000
Yograj guggulu	1 Kg	1915.50	4512	8642736	1120.00	5053440	3589296
			Total Rate	816838202			291599023.30
			GST (5 %)	40841910.1			14579951.20
			Grand total	857680112.1			306178974.50

(Source: State Ayush Society and Rate Contract of Employees State Insurance Corporation)

Appendix-9

Statement showing quantity of medicines as per supply order, quantity supplied and quantity short supplied by IMPCL and GAPL

(Reference : Paragraph 6.1.7)

Name of the Unit	Supply order No. and date	Packing (Potency)	No. of medicine	Rate per pack (₹)	Total quantity of medicine (Nos.)		Value of medicine short supplied (₹)	
					Ordered	Supplied		
Homeopathic Medicine								
DHMO, Banda	972/313/MiNi/2020-21 dated 09.03.2021	100 ml (30)	233 X 2	55	27,716	19,136	8,580	4,71,900
		100 ml (200)	233 X 2	58	18,616	3,900	14,716	8,53,528
DHMO, Jhansi	972/313/MiNi/2020-21 dated 09.03.2021	100 (30)	233 X 2	55	9,594	2,772	6,822	3,75,210
		100 (200)	233 X 2	58	6,444	1,350	5,094	2,95,452
DHMO, Moradabad	972/313/MiNi/2020-21 dated 09.03.2021	100 (30)	233 X 2	55	17,056	14,000	3,056	1,68,080
		100 (200)	233 X 2	58	11,456	5,184	6,272	3,63,770
Total (A)								25,27,946.00
Ayurvedic Medicine								
DAUO, Prayagraj	1070/61/MiNi/2019-20 Lko dtd 31.03.20	100-200 gm 10 ml	3	14.90 to 33.80	14960	3445	11515	2,15,702.50
		50 ml, 100gm 1000 pills	4	28.90 to 572.70	1878	3756	-1878	-68,824.00
FIAH Varanasi	855/294(B)/MiNi/2022-23 Lko dated 09.02.23	50-200 gm. 10 - 200 ml	11	10.38 to 264.62	1890	0	1890	72,645.90
Ayurvedic GMCH, Pilibhit	336/294/MiNi/2021-22 Lko dated 04.10.21	40 tab. 450 ml	1	104.80	1000	0	1000	1,04,800.00
	457/294/MiNi/2019-20 Lko dated 03.09.19	5-20 gm. 50-200 ml.	22	8.20 to 134.20	3475	0	3475	1,18,592.00
	995/294/MiNi/2019-20 Lko dated 27.02.20	5 - 200 gm.	9	8.20 to 82.40	1075	0	1075	35,670.00
	1070/294/MiNi/2019-20 Lko dated 31.03.20	500-1000 g. 200-450 ml	18	26.80 to 1525.9	974	100	874	86,070.00
Total (B)								5,64,656.40

Performance Audit on AYUSH

Name of the Unit	Supply order No. and date	Packing (Potency)	No. of medicine	Rate per pack (₹)	Total quantity of medicine (Nos.)		Value of medicine short supplied (₹)	
					Ordered	Supplied		
Unani Medicine								
FIAH Varanasi	128/294/MiNi/2022-23 dated 20-05-2022,	50-100 ml. 100-200 gm. 1000 Pills	16	15.76 to 666.23	794	0	794	60,858.00
Total (C)								60,858.00
Grand Total (A+B+C)								31,53,460.64
Grand Total with GST at the rate of 5 per cent								33,11,133.67

(Source: Information furnished by respective DAUOs, DHMOs, FIAHs and Ayurvedic GMCH, Pilibhit)

Appendix 10

Statement showing details of full-time teachers appointed on regular basis in Ayurvedic and Unani Medical Colleges and Hospitals having intake capacity of 60 students

(Reference : Paragraph 8.1.1)

Sl. No.	Ayurvedic Medical College and Hospital	No. full-time teachers	Unani Medical College and Hospital	No of full-time teachers
1	Samhit Siddhanta	3	Kulliyat	2
2	Rachna Sharir	2	Tashreeh-ul-badan	2
3	Kriyasharir	2	Manafe-ul-aza	2
4	Dravya Guna	2	Ilmul Advia	2
5	Rasashastra evam Bhaishajya Kalpana	2	Ilm-ul-Saidla	2
6	Roga Nidan evam vikriti vigyana	2	Mahiyat-ul-Amraz	2
7	Swasthritta evam Yoga	2	Tahaffuz-o-Samaji tibt	3
8	Agad Tantrra evam Vidhi Vaidyaka	2	Moalijat	3
9	Prasuti evam Striroga	2	Niswan-o-Qabalat	2
10	Kayachikitsa	3	Ilm-ul-Atfal	2
11	Shalya	2	Jarahat	2
12	Shalakya	2	Ain, Uzn, Halaq-o-asnan	2
13	Kaumarbhritya	2	Amraz-e-jild-o-Tazeeniyat	2
14	and Panchkarma	2	Ilaj-bit-tadbeer	2
	Total	30		30

(Source: Information furnished by respective Government Medical Colleges and Hospitals)

Appendix-11

Statement showing availability of various types of linen in the test checked hospitals

(Reference : Paragraph 9.9)

Name of the line	Ayurvedic GMCH, Pilibhit	Ayurvedic GMCH Banda,	Homeopathic GMCH, Prayagraj	Homeopathic GMCH, Moradabad	Unani GMCH Lucknow
Bed linen					
Spread Sheet	0	0	6	0	300
Bed sheets	160	150	0	25	300
Blanket (Red & Blue)	80	92	0	25	300
Pillows	46	60	06	0	150
Pillow cover	200	113	0	0	150
Draw sheets	0	5	0	0	15
General Purpose Linen					
Tablecloths	0	8	4	0	5
Mats (Nylon)	0	0	0	0	0
Mattress (for adults)	0	100	0	25	0
Pediatric mattress	4	0	4	0	4
Operation Theatre, Labour Room, Procedure Room					
Hospital workers OT Coat	13	4	4	4	0
Abdominal Sheet for OT	0	02	06	0	0
Doctors over coat	10	10	6	0	30
Leggings	0	0	0	0	20
Overshoe pairs	0	0	6	0	15
Patient linen					
Patients coat (F)	0	0	6	0	10
Patients' pyjama	0	0	10	0	10
Shirt (Male)	0	0	0	0	10
Patna (towel)	0	20	0	0	10
Perennial sheet for OT	0	5	6	0	10

(Source: Test checked GMCHs)

Glossary of abbreviations used in PA on AYUSH

Abbreviations	Full Forms
A&FA	Administrative & Financial Approval
AC	Air Conditioner
AERB	Atomic Energy Regulatory Board
AHCFs	AYUSH Health Care Facilities
AIQ	All India Quota
AJAS	AYUSH-Jan Arogya Samiti
AMC	Annual Maintenance Contract
ARKS	AYUSH-Rogi Kalyan Samiti
ASHA/ANM	Accredited Social Health Activist/Auxiliary Nursing Midwife
ASU&H	Ayurveda, Siddha, Unani & Homeopathy
ASU&H Drugs	Ayurveda, Siddha, Unani & Homeopathic Drugs
AYUSH	Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy
BBAMS	Biometrics Based Attendance Monitoring System
BMGF	Bill & Melinda Gates Foundation
BMW	Bio-Medical Waste
C&DS	Construction & Design Services
CBMWTF	Common Bio-Medical Waste Treatment Facilitator
CCH	Central Council of Homeopathy
CCIM	Central Council of Indian Medicine
CCTV	Closed Circuit Television
CEA	Clinical Establishment Act
CMOs	Chief Medical Officers
COVID	Coronavirus Disease
Covid 19	Coronavirus Disease 2019
CPSUs	Central Public Sector Undertakings
CS	Central Share
CT scan	Computed Tomography Scan
CVC	Chief Vigilance Commission
DASs	District AYUSH Societies
DAUO	Divisional Ayurvedic & Unani Officer
DEO	Data Entry Operator
DHMO	District Homeopathic Medical Officer
DI	Drugs Inspector
DM	District Magistrate
DoE	Department of Expenditure
DPMU	District Programme Management Unit
DTL	Drugs Testing Laboratory
DVD	Digital Versatile Disc
DVR	Digital Video Record
EA	Executing Agency

Abbreviations	Full Forms
EC	Executive Committee
ECG	Electrocardiogram
EDL	Essential Drugs List
EE	Executive Engineer
EFC	Expenditure Finance Committee
EMO	Emergency Medical Officer
ESIC	Employees State Insurance Corporation Limited
EWS	Economically Weaker Section
F&HE	Furniture and Hospital Equipment
FHB	Financial Handbook
FAHs	Fifty-bedded Integrated AYUSH Hospitals
GAPL	Goa Antibiotics & Pharmaceuticals Limited
GB	Governing Body
GeM	Government e-Marketplace
GFR	General Financial Rules
GIA	Grant-In-Aid
GMCHs	Government Medical Colleges & Hospitals
GMP	Good Manufacturing Practices
GO	Government Order
GoI	Government of India
GoUP	Government of Uttar Pradesh
GST	Goods and Services Tax
HCFs	Health Care Facilities
HMIS	Health Management Information System
HWCs	Health & Wellness Centres
ICU	Intensive Care Unit
IEC	Information, Education & Communication
IMCC	Indian Medicine Central Council
IMPCL	Indian Medicine Pharmaceutical Corporation Limited
IPD	In-Patient Department
IPHS	Indian Public Health Standard
IT	Information Technology
ITeS	Information Technology enabled Services
JPV	Joint Physical Verification
LD	Liquidated Damages
MCHs	Medical College and Hospitals
MER	Minimum Education Requirement
MoA	Ministry of AYUSH
MoF	Ministry of Finance
MoH & FW	Ministry of Health & Family Welfare
MOCH	Medical Officer Community Health

Abbreviations	Full Forms
MOs	Medical Officers
MoU	Memorandum of Understanding
MS/MD	Master of Surgery/Doctor of Medicine
MSR	Minimum Standard Requirement
NABH	National Accreditation Board for Hospital and Healthcare Providers
NABL	National Accreditation Board for Testing & Calibration Laboratory
NAM	National AYUSH Mission
NCH	National Commission for Homeopathy
NCISM	National Commission for Indian System of Medicine
NHP	National Health Policy
NIT	Notice Inviting Tender
OA	Outsourcing Agency
OPD	Out-patient Department
OT	Operation Theatre
PAUM	Pharmacy of Ayurvedic and Unani Medicine
PCC	Portland Cement Concrete
PFAD	Planning, Formulation and Appraisal Division
PG	Postgraduate
PHC	Primary Health Centre
PIP	Person-in-Position
PSU	Public Sector Undertaking
PWD	Public Works Department
RBI	Reserve Bank of India
RCs	Rate Contracts
RUO	Regional Unani Officer
SAAP	State Annual Action Plans
SAS	State AYUSH Society
SBA	Saving Bank Account
SDG	Sustainable Development Goal
SDL	State Drugs List
SIL	Shretron India Limited
SIM	Subscriber Identity Module
SMOs	Specialist Medical Officers
SNA	Single Nodal Agency/Account
SPCB	State Pollution Control Board
SRSWOR	Simple Random Sampling Without Replacement
SS	State Share
SS	Sanctioned Strength
TC	Technical Committee
TS	Technical Sanction
UC	Utilisation Certificate

Abbreviations	Full Forms
UG	Undergraduate
UP	Uttar Pradesh
UPBM	Uttar Pradesh Budget Manuals
UPCLDF	Uttar Pradesh Construction & Labour Development Federation Limited
UPDESCO	Uttar Pradesh Development Systems Corporation Limited
UPPCL	Uttar Pradesh Project Corporation Limited
UPPSC	Uttar Pradesh Public Service Commission
UPRNN	Uttar Pradesh Rajkiya Nirman Nigam Limited
UPRNSS	Uttar Pradesh Rajya Nirman Sahkari Sangh Limited
UPSC	Union Public Service Commission
UPSCIDCO	Uttar Pradesh State Construction & Infrastructure Development Corporation
USG	Ultrasound Sonography
UTs	Union Territories
YA	Yoga Assistant
YI	Yoga Instructor
YT	Yoga Trainer
YWCs	Yoga Wellness Centres

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